

City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1944



No 6358.11

1944



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December 31, 1944



CITY OF BOSTON
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Boston City Auditor
Sept. 27, 1945

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CITY OF BOSTON
AUDITING DEPARTMENT
CITY HALL

January 1, 1945.

HON. MAURICE J. TOBIN,
Mayor of the City of Boston.

SIR: In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1925, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1944, and ending December 31, 1944, together with miscellaneous financial tables and statistics.

The following comments are made in connection with the outstanding changes in financial conditions which have taken place during 1944:—

Cash Operations.

During 1944, revenues available for ordinary maintenance and current operation purposes totalled \$77,147,809.69, while actual expenditures for said purposes totalled \$76,851,967.11. The various elements contributing to these totals are shown in Exhibit B-2. It is interesting to note that this is the seventh consecutive year in which general revenue cash receipts have been in excess of expenditures.

Debt Operations.

During 1944, the outstanding debt of the City was reduced \$10,071,449.51. This reduction added to similar decreases made in the previous six years represents a total reduction of \$47,914,275.45 in seven years. The details of the reduction made during 1944 are shown in the following table:—

	Dec. 31, 1943	Dec. 31, 1944	Reduction
Gross Funded Debt	\$134,074,950.00	\$122,455,450.00	\$11,619,500.00
Loans in Anticipation of Revenue	9,000,000.00	8,500,000.00	500,000.00
Tax Title Loans	2,896,897.51	1,426,810.50	1,470,087.01
	<hr/>	<hr/>	
Sinking Funds	\$145,971,847.51	\$132,382,260.50	\$13,589,587.01
	23,864,892.40	20,346,754.90	3,518,137.50
	<hr/>	<hr/>	
Net Over-All Debt	<u>\$122,106,955.11</u>	<u>\$112,035,505.60</u>	<u>\$10,071,449.51</u>

Departmental Maintenance Expenditures.

Departmental expenditures chargeable to budget appropriations during 1944 totalled \$59,832,447.27, an increase of \$524,483.29 over similar expenditures in 1943. The following table reflects a two-year comparison of expenditures in the various budget categories:—

	1943	1944
<i>Ordinary Maintenance:</i>		
City Departments	\$27,207,362.18	\$28,140,334.74
School Department	15,567,311.11	15,562,344.24
County Departments	3,513,107.74	3,440,646.96
	<hr/>	<hr/>
<i>Welfare and Relief</i>	\$46,287,781.03	\$47,143,325.94
<i>W. P. A. Project Contributions</i>	9,234,593.98	9,636,424.09
	221,229.31	13,570.89
<i>Snow Removal</i>	505,560.03	219,376.62
<i>Emergency Compensation Allotments</i>	2,840,771.65	2,701,116.25
<i>Civilian Defense Activities</i>	218,027.98	118,633.48
	<hr/>	<hr/>
	<u>\$59,307,963.98</u>	<u>\$59,832,447.27</u>

From the foregoing table, it is evident that the over-all increase in departmental budget expenditures was caused by increased maintenance requirements of city departments and an upward movement in disbursements for welfare and relief. Contributing to the over-all increase in city departmental maintenance were the following items:— increase in base pay of laborers and mechanics, additional election functions, increased contract costs in connection with the removal and disposal of waste, replacement of motor equipment in Fire and Police Departments, necessary plant and structural repairs, large number of retirements of older Fire and Police Department employees resulting in greater non-contributory pension costs, and new activities, such as the school survey, establishment of Veterans' Reception Center and the removal of unsafe buildings.

Disbursements for Old Age Assistance and Aid to Dependent Children in 1944 were roughly three-quarters of a million dollars in excess of similar disbursements in the previous year. This advance was due in the main to increased budget allowances resulting from legislation adopted in 1943 liberalizing benefits to recipients under these two relief categories. This over-all increase was offset in part by a reduction of roughly \$350,000.00 in disbursements for Dependent Aid and Soldiers' Relief. The reductions in these two categories resulted from lower case loads.

Miscellaneous Items.

Tax Collections.— In 1944, collections of current real and personal property taxes represented 88.85 per cent of the tax levy. This represented an improvement of 1.37 per cent over 1943 collections and represents the highest percentage to be established in the past two decades.

Water Service Operations.— For the seventh consecutive year receipts of the Water Service in 1944 exceeded expenditures, the actual surplus from operations being \$1,350,224.10. This represents an increase of approximately \$240,000.00 from the 1943 surplus. An increase of \$186,000.00 in receipts from water rates and a reduction of \$105,000.00 in the Metropolitan District Water Assessment were offset by an increase of \$50,000.00 in Water Service Maintenance expenditures.

Sumner Traffic Tunnel Operations.— In 1944, expenditures for maintenance and debt requirements of the Traffic Tunnel exceeded receipts from tunnel tolls by \$218,179.12. This represents a reduction of \$98,000.00 from the deficit for the previous year. Income from tunnel tolls during 1944 was \$262,000.00 more than in the previous year but maintenance expenditures increased \$17,000.00 and interest and sinking fund requirements increased \$147,000.00.

Conclusion.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the City, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected on the receipts of the City until collected.

Respectfully,

CHARLES J. FOX,
City Auditor and Auditor of the County of Suffolk.

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SECTION A

CONSOLIDATED STATEMENTS

EXHIBIT A-1
City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET — ALL FUNDS
December 31, 1944

ASSETS		Total
Cash on hand and in depositories		\$15,337,355.11
Taxes Receivable		14,068,043.47
Accounts Receivable		11,334,785.41
Recoverable Expenditures		2,172,620.44
Bonds Authorized and Unissued		1,860,000.00
Assessments Apportioned but not due		11,966.03
Investments		86,126,803.81
Amount to be provided for Retirement of Debt		104,041,487.04
Total		<u>\$234,953,061.31</u>
LIABILITIES, RESERVES AND SURPLUS		
Temporary Loans		\$8,500,000.00
Appropriation Balances		2,325,409.11
Warrants Payable		1,411,163.53
Debt due and unpaid		154,650.00
Revenues available when collected		11,345,330.47
Trust Funds		68,429,820.31
Improvements authorized		1,860,000.00
Bonds Payable		122,455,450.00
Tax Title Loans Payable		1,426,810.50
Reserves		8,045,299.05
Surplus		8,999,128.34
Total		<u>\$234,953,061.31</u>

EXHIBIT A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED BALANCE SHEET — ALL FUNDS
DECEMBER 31, 1944

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$4,053,515.77	\$4,243,999.13	\$991,918.35	\$2,653,304.90	\$3,394,616.96
14,068,043.47				
1,852,498.49	8,492,307.17	335,337.13	628,431.07	26,211.55
1,954,441.32	218,179.12			
		1,860,000.00		
11,966.03				
	3,533.50		17,693,450.00	68,429,820.31
			104,041,487.04	
<u>\$21,940,465.08</u>	<u>\$12,958,018.92</u>	<u>\$3,187,255.48</u>	<u>\$125,016,673.01</u>	<u>\$71,850,648.82</u>
\$8,500,000.00				
497,211.10	\$590,461.07	\$991,918.35		\$245,818.59
	1,411,163.53			
	154,650.00			
1,864,464.52	8,490,886.20	335,337.13	\$628,431.07	26,211.55
				68,429,820.31
		1,860,000.00		
			122,455,450.00	
			1,426,810.50	
3,937,868.58	958,632.10			3,148,798.37
7,140,920.88	1,352,226.02		505,981.44	
<u>\$21,940,465.08</u>	<u>\$12,958,018.92</u>	<u>\$3,187,255.48</u>	<u>\$125,016,673.01</u>	<u>\$71,850,648.82</u>

EXHIBIT A-2
City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1944

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1944	\$10,103,535.18	\$4,164,786.44	\$533,321.95
RECEIPTS AND TRANSFERS			
Taxes	56,523,849.15	31,809,151.30	15,218,866.38
Tax Titles and Possessions	1,485,104.07		
Departmental Revenues — Regular	10,048,973.21	8,770,553.99	1,261,352.30
Revenues Reserved for Special Objects	5,002,326.82		
Distributions by Commonwealth	10,707,324.32	10,558,512.98	148,811.34
Revenue Anticipation Loans	32,500,000.00	32,500,000.00	
Municipal Relief Loan	550,000.00	550,000.00	
Federal Grants	3,995,776.44		
Sinking Fund Commission Payments	5,393,522.41		
Rapid Transit Rentals	2,536,481.02		
Trust Fund Income, etc.	1,042,175.06		
Revenue Departments	7,877,360.07		
Loans for Permanent Improvements	1,750,000.00		
Total Receipts	\$139,412,892.57	\$84,188,218.27	\$16,633,751.02
Transfers and Adjustments	3,001,628.21	239,705.00	
Total Receipts and Transfers	\$142,414,520.78	\$84,427,923.27	\$16,629,030.02
Cash Funds Available for Payments in 1944	\$152,518,055.96	\$88,592,709.71	\$17,162,351.97
PAYMENTS AND TRANSFERS			
Departmental Operating Expenses	\$59,832,447.27	\$43,198,695.84	\$16,633,751.43
Debt Redemption and Interest Payments	15,764,772.54		
State Tax and Assessments	2,584,543.00	2,584,543.00	
Metropolitan District Assessments	725,018.59	482,784.45	
Boston Elevated Railway Rental Deficits	101,348.84	101,348.84	
Boston Retirement System	2,577,754.64	2,577,754.64	
Refunds	2,800,502.76	2,800,502.76	
Summer Traffic Tunnel Deficit	315,573.88	315,573.88	
Payments from Special Reserved Accounts	5,138,277.45		9,719.80
Revenue Departments	3,334,663.48		
Metropolitan Water Assessment	2,974,083.69		
Revenue Anticipation Loans	33,000,000.00	33,000,000.00	
Tax Title Loans, Redemption of	1,470,087.01		
Federal Grants	4,004,108.10		
Rapid Transit Interest and Sinking Funds	2,973,142.52		
Capital Outlays	1,642,480.35		
Trust Fund Income, etc.	1,013,424.00		
Warrants Payable — 1943	1,269,380.17		
Total Payments	\$141,521,608.29	\$85,061,203.41	\$16,643,471.23
Transfers and Adjustments	1,460,814.68		
Total Payments and Transfers	\$142,982,422.97	\$85,061,203.41	\$16,643,471.23
Cash Balances, December 31, 1944	\$9,535,632.99	\$3,531,506.30	\$518,880.74

EXHIBIT A-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
FISCAL YEAR ENDED DECEMBER 31, 1944

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
	Maintenance	Debt and Interest Requirements		
\$2,780.13	\$3,510,439.51	\$814,746.86	\$860,011.61	\$217,448.68
9,495,831.47		1,485,104.07		
17,066.92				
4,425.53	4,910,087.35	63,426.85	24,387.09	
	3,995,776.44			
5,393,522.41		2,536,481.02		
	4,766,969.72	3,110,390.35		1,042,175.06
			1,750,000.00	
\$14,910,846.33	\$13,672,833.51	\$7,195,402.29	\$1,774,387.09	\$1,042,175.06
1,110,823.21	* 1,651,100.00			
\$16,021,669.54	\$15,323,933.51	\$7,195,402.29	\$1,774,387.09	\$1,042,175.06
\$16,024,449.67	\$18,834,373.02	\$8,010,149.15	\$2,634,398.70	\$1,259,623.74
\$15,764,772.54				
242,234.14				
1,296.80	\$5,048,889.86	\$78,370.99		
	2,172,015.73	1,162,647.75		
	1,026,326.71	1,947,756.98		
		1,470,087.01		
	4,004,108.10	2,973,142.52		
			\$1,642,480.35	
	1,269,380.17			\$1,013,424.00
\$16,008,303.48	\$13,520,720.57	\$7,632,005.25	\$1,642,480.35	\$1,013,424.00
13,017.46	1,445,427.71	2,369.51		
\$16,021,320.94	\$14,966,148.28	\$7,634,374.76	\$1,642,480.35	\$1,013,424.00
\$3,128.73	\$3,868,224.74	\$375,774.39	\$991,918.35	\$246,199.74

* Includes \$1,411,163.53 Warrants Payable and \$129,650.00 Debt drawn for and unpaid.

SCHEDULE A-1
City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
December 31, 1944

General Revenue Funds:

City Budget		\$410,305.44	
County Budget		42,209.44	
Miscellaneous:			
Boston Elevated Deficits	\$2,357,315.99		
Special Overlay Reserve (Chapter 225, Acts of 1941)	102,125.66		
Legal Expenses, Boston Elevated (Chapter 89, Acts of 1941)	48,287.10		
			2,507,728.75
Free Cash:			
Temporary Loans Outstanding December 31, 1944	\$8,500,000.00		
Cumulative Cash Deficit, December 31, 1944	7,928,737.33		
			571,262.67
			3,531,506.30
School Budget	\$41,567.49		
Schools — Unexpended appropriation balances	356,424.75		
	\$397,992.24		
Add — Excess in Actual over Estimated Revenue	120,888.50		
			518,880.74
City Debt Requirements, Interest	\$899.33		
City Loans, Redemption of	2,229.40		
			3,128.73
Total General Revenue Funds Cash (Exhibit A-1)			\$4,053,515.77

Special Revenue Funds:

Income Departments:			
Water Service	\$1,350,224.10		
Water Service, Sales of Property	9,200.00		
Water Service, Deposit Account	4,739.00		
House of Correction, Industries	10,002.68		
Board of Real Estate Commissioners	2,001.92		
Sumner Traffic Tunnel — Excess Primary Sinking Fund Requirement	136,627.61		
	\$1,512,795.31		
Less: Advance Sumner Traffic Tunnel Deficit	218,179.12		
			1,294,616.19
Rapid Transit Interest and Sinking Fund Account			375,774.39

Federal Grants:

Aid to Dependent Children — Administrative Expenses	\$3,739.23		
Old Age Assistance — Administrative Expenses	4,119.21		
Health Department:			
Health Education No. 4	\$1,154.10		
Social Disease Control No. 4	1,586.16		
			2,740.26

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1944

School Committee:		
War Production Program No. 1	\$10,077.92	
Hospital Department:		
Cadet Nursing Program	45,276.73	
		\$65,953.35
Miscellaneous:		
City Hospital, Unclaimed Money	\$489.05	
Collecting Department, Suspense Account	849.85	
Debt Drawn for and Unpaid	154,650.00	
Duplicates and Overpayments	49,859.91	
Interest Tailings	2,066.25	
Park Department, Suspense Account	4,653.71	
Pay Roll Tailings Account	46,289.32	
Protested Assessments	840.39	
Sales of City Property — General	81,907.33	
Street Openings Account	11,047.93	
Tellers' Adjustment Account	620.22	
Unclaimed Money	750.58	
Sales of City Property — Schools	2,809.00	
Municipal Advertising	618.42	
Payroll Deductions for Purchase of War Bonds	158,527.33	
Unliquidated Reserves — 1944 and Prior	108,719.25	
Withholding Tax Deductions	465,710.63	
Typewriter Replacement Reserve	8.88	
Special Guarantee Deposit Account	500.00	
Foreclosed Real Estate, Emergency Reconstruction	1,484.62	
Equipment Replacement Reserve	4,089.00	
Warrants Payable	1,411,163.53	
		2,507,655.20
Total Special Revenue Funds Cash (Exhibit A-1)		\$4,243,999.13
Capital Improvement Funds:		
Regular Outlays:		
Automatic Traffic Control Signals in various sections of the city	\$38,193.13	
New Fire Stations and Additions to and Improvement of Existing Fire Stations	18,387.18	
Park Department:		
Park and Playgrounds, Improvements, etc.	6,293.86	
Playgrounds, Establishment and Extension of	4,962.40	
Public Buildings Department:		
Gymnasium, South Boston, Establishment of	42,583.50	
Public Works Department:		
Bridges, Construction of	44,409.20	
Public Ways, Construction of	427,013.87	
Sewerage Works	52,951.19	
Street Laying-Out Department:		
Highways, Making of	79,667.87	

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1944

Transit Department:		
Arlington Station	\$1,782. 80	
Boston Tunnel and Subway	5,003. 89	
Boylston Street Subway	1,111. 92	
Boylston Street Subway — Chapter 394, Acts of 1930	26,890. 98	
Cambridge Connection	5,511. 17	
Dorchester Rapid Transit	15,505. 00	
Dorchester Tunnel	16,997. 15	
East Boston Tunnel Alterations	2,557. 45	
East Boston Tunnel Alterations, Acts of 1924	1,543. 15	
East Boston Tunnel Extension	4,227. 95	
Huntington Avenue Subway — Acts of 1937 and 1938	126,840. 19	
Hyde Park Street Railway	534. 19	
Traffic Tunnel	63,181. 06	
Tremont Street Subway Alterations, Acts of 1924	5,769. 25	
Total Capital Improvements Funds Cash (Exhibit A-1)		\$991,918. 35
Sinking Funds:		
City Debt	\$78,658. 78	
Rapid Transit Debt	2,006,680. 40	
Traffic Tunnel Debt	461,984. 28	
Moneys for Reduction of Debt	105,981. 44	
Total Sinking Funds Cash (Exhibit A-1)		2,653,304. 90
Trust Funds:		
Appropriation Balances	\$245,818. 59	
Balances held for Investment	236,762. 84	
Daniel Preston Lot Claim	381. 15	
	\$482,962. 58	
Boston Retirement Board	2,823,357. 80	
Teachers' Retirement Fund	49,380. 76	
Permanent School Pension Fund	10,146. 82	
Franklin Fund	28,769. 00	
Total Trust Funds Cash (Exhibit A-1)		3,394,616. 96
Total Cash Balance (Exhibit A-1)		\$15,337,355. 11
Total Cash Balance (as above)		\$15,337,355. 11
Less: Sinking Funds	\$2,653,304. 90	
Trust Funds in Treasurer's Custody	3,148,417. 22	
		5,801,722. 12
Operating Cash Balance (Exhibit A-2)		\$9,535,632. 99

SECTION B

GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
BALANCE SHEET — GENERAL REVENUE FUNDS
December 31, 1944

ASSETS		
Cash in Treasury		\$4,053,515.77
Accounts Receivable -		
Taxes:		
Levies of 1936 and Prior	\$253,411.63	
Levy of 1937	402,687.23	
Levy of 1938	894,813.73	
Levy of 1939	1,353,965.76	
Levy of 1940	1,276,963.11	
Levy of 1941	1,255,058.77	
Levy of 1942	1,341,648.51	
Levy of 1943	1,736,620.35	
Levy of 1944	6,112,819.43	
		<hr/> 14,067,938.52
Street Watering Taxes:		104.95
Motor Vehicle Excise Taxes:		
Levies of 1943 and Prior	\$1,821,065.13	
Levy of 1944	69,663.76	
		<hr/> 1,890,728.89
Foreign Ships Excise Tax		53.34
Special Assessments:		
Moth Taxes:		
Levies of 1943 and Prior	\$513.57	
Levy of 1944	479.00	
		<hr/> 992.57
Added to Taxes:		
Sidewalk 1944 and Prior		3,125.04
Unapportioned:		
Sidewalk 1944 and Prior		5,991.51
Assessments Apportioned but not due:		
Sidewalk		11,966.03
Departmental Commitments:		
City	\$420,373.01	
County	3,094.72	
Public Service Enterprises	27,504.41	
		<hr/> 451,572.14
Assessor's Abatements in Excess of Overlay Accounts:		
Levy of 1938	\$16,122.34	
Levy of 1939	120,880.88	
Levy of 1940	330,985.10	
Levy of 1941	430,143.71	
Levy of 1942	458,076.60	
Levy of 1943	568,232.69	
		<hr/> 1,954,441.32
Total		<hr/> <u>\$21,940,465.08</u>

EXHIBIT B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
BALANCE SHEET—GENERAL REVENUE FUNDS
DECEMBER 31, 1944

LIABILITIES AND RESERVES		
Temporary Loans:		
In Anticipation of Revenue		\$8,500,000 00
Appropriation Balances:		
City Budget	\$410,305.44	
County Budget	42,209.44	
School Budget	41,567.49	
Debt Requirements	3,128.73	
		<u>497,211.10</u>
Reserved Accounts:		
Taxes — To be refunded	\$335,276.86	
Boston Elevated Deficits	2,357,315.99	
Legal Expenses, Boston Elevated (Chapter 89, Acts of 1941)	48,287.10	
		<u>2,740,879.95</u>
Overlays Reserved for abatements:		
Levies of 1930 and Prior	\$20,601.33	
Levy of 1944	1,074,261.64	
		<u>1,094,862.97</u>
Special Overlay Reserve — Chapter 225, Acts of 1941		102,125.66
Revenue available when collected:		
Motor Vehicle Excise Tax	\$1,390,733.89	
Special Assessments	22,075.15	
Departmental Commitments	451,572.14	
Foreign Ships Excise Tax	83.34	
		<u>1,864,464.52</u>
Surplus Receipts (Available for appropriation):		
School Committee		477,313.25
Surplus Revenue (See Schedule B-5)		6,663,607.63
		<u>7,140,920.88</u>
Total		<u><u>\$21,940,465 08</u></u>

EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Revenues and Expenditures Compared with Actual
Fiscal Year Ended December 31, 1944

REVENUES

	Adjusted Tax Levy Estimate	Actual Receipts	
DEPARTMENTAL REVENUES:			
City Departments — Actual Receipts.....		\$8,160,297.80	
Less:— Revenues Credited to Appropriations.....		\$531.64	
Accrued Interest and Rapid Transit Rentals Credited to Appropriations.....		11,966.25	
Refunds.....		32,391.67	
		44,889.56	
County Departments — Actual Receipts.....	\$8,670,296.65	\$353,718.81	\$8,115,408.24
Less:— Refunds.....		1,478.01	
Reimbursement from State:	360,000.00		352,240.80
Port Authority.....	13,688.49		14,013.38
Court House Maintenance.....	100,000.00		
Boxing Commission.....			1,568.02
	\$9,143,955.14		\$8,483,230.44
SCHOOL SURPLUS AND RECEIPTS:			
Actual Receipts.....		\$1,224,352.30	
School Surplus, January 1, 1944.....		508,555.31	
		\$1,732,907.61	
Less: "Damages by Dogs," etc.		\$9,719.80	
Surplus Receipts to 1945.....		120,888.50	
		130,608.30	
	1,602,299.31		1,602,299.31
POLL TAXES:			
Collections on 1944 Assessments.....		\$175,968.00	
Collections on Prior Years' Assessments.....		30,980.00	
CORPORATION TAX.....	507,348.00		206,948.00
	2,679,222.56		3,491,686.92
INCOME TAX.....	3,745,381.97		4,237,551.97
SUMNER TRAFFIC TUNNEL REIMBURSEMENT.....	100,000.00		100,000.00
TAX TITLE INTEREST REFUND.....	28,361.22		28,361.22
REIMBURSEMENT IN LIEU OF TAXES.....	65,507.04		65,172.85
MEAL TAX (Old Age Assistance).....	127,693.33		226,049.69
MOTOR VEHICLE EXCISE TAXES:			
Collections on 1944 Assessments.....		\$68,863.58	
Collections on Prior Years' Assessments.....		364,898.61	
		\$433,762.19	
Less:— Refunds.....		1,133.30	
	400,000.00		432,628.89
PROPERTY TAXES ASSESSED IN 1944.....	55,845,548.27		51,573,241.15
PROPERTY TAXES ASSESSED IN PRIOR YEARS:			
Collections on Prior Years' Assessments.....		\$4,296,564.48	
Less:— Refunds.....		2,765,499.78	
			1,531,064.70
OVERLAY FUNDING LOAN CREDITS.....	—		313,537.76
FOREIGN SHIPS, EXCISE TAX.....	13,416.67		13,333.33
HIGHWAY FUND.....	1,295,347.74		1,295,347.74
OVERLAY DEFICITS APPROPRIATED.....	—		1,901,720.17
BOSTON ELEVATED DEFICIT CREDIT FROM STATE.....	94,066.70		94,066.70
BOYLSTON STREET SUBWAY DEFICIT CREDIT FROM STATE.....	761,863.85		761,863.85
TRANSFER FROM OTHER FUNDS:			
Installation of Federal Surplus Commodity Stamp Plan.....	239,705.00		239,705.00
MUNICIPAL RELIEF LOAN.....	550,000.00		550,000.00
Total.....	\$77,199,719.80		\$77,147,809.69
Income and Credits Utilized in Tax Levy		\$77,199,719.80	
Actual Maintenance Receipts.....		77,147,809.69	
Excess of Estimated Receipts over Actual.....			\$51,910.11
Total Tax Levy Appropriations and Warrants.....		\$77,199,719.80	
Actual Expenditures.....		76,851,967.11	
Unexpended Balances.....			347,752.69
Operating Surplus — 1944.....			\$295,842.58

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

ESTIMATED REVENUES AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1944

EXPENDITURES				
	Adjusted Tax Levy Estimate	Actual Payments		
CITY MAINTENANCE:				
Gross Expenditures.....			\$39,546,869.33	
Balances Credited to 1945 Appropriations.....			410,305.44	
Trust Fund Income Appropriated for Maintenance.....			\$39,957,174.77	
Balances Carried Forward from 1943.....		\$268,503.63		
Revenues Credited to Appropriations.....		552,794.94		
		531.64		
Actual Tax Levy Estimate.....	\$39,248,165.00		821,830.18	
Add:— Net Transfers to.....	128,036.20			
	\$39,376,201.20			\$39,135,344.59
COUNTY MAINTENANCE:				
Gross Expenditures.....			\$3,651,826.51	
Balances Credited to 1945 Appropriations.....			42,209.44	
Balances Carried Forward from 1943.....			\$3,694,035.95	
Actual Tax Levy Estimate.....	\$3,744,826.57		42,936.30	
Less:— Net Transfers from.....	854.89			
	3,743,971.68			3,651,099.65
SCHOOL MAINTENANCE:				
Gross Expenditures.....			\$16,633,751.43	
Balances Credited to 1945 Appropriations.....			41,567.49	
Unexpended Balances Available for 1945 Appropriations.....			356,424.75	
Balances Carried Forward from 1943.....			\$17,031,743.67	
Pension Revenue from State.....		\$24,766.64		
Permanent School Pensions Fund (Pensions to Teachers).....		148,811.34		
		37,000.00		
	16,821,165.69		210,577.98	16,821,165.69
DEBT REQUIREMENTS:				
Gross Expenditures — Tax Supported Debt.....			\$15,764,772.54	
Balances Credited to 1945 Appropriations.....			3,128.73	
Balances Carried Forward from 1943.....			\$15,767,901.27	
Revenue Credited to Appropriations.....		\$2,780.13		
Receipts from Sinking Fund Commission.....		11,966.25		
Transfer from Water Income.....		5,399,522.41		
Premium on Permanent Loans.....		1,110,823.21		
		2,229.40		
Actual Tax Levy Estimate.....	\$9,394,802.69		6,527,321.40	
Less:— Net Transfer from.....	140,198.77			
	9,254,603.92			9,240,579.87
PENSION ACCUMULATION FUND:				
Gross Expenditures.....			\$2,577,754.64	
Less:— Pension Revenue from State.....			242,830.64	
	2,334,924.00			2,334,924.00
SEMNER TRAFFIC TUNNEL DEFICIT.....	315,573.88			315,573.88
STATE TAX AND ASSESSMENTS:				
State Tax.....			\$2,542,573.00	
Miscellaneous Assessments.....			41,970.00	
Less:— Reserve for Over-Assessment — 1943.....			\$2,584,543.00	
	2,580,378.92		4,164.08	2,580,378.92
METROPOLITAN DISTRICT ASSESSMENTS:				
Actual Expenditures.....			\$725,018.59	
Add:— Reserve for Under-Assessment — 1943.....			31,641.06	
	756,659.65			756,659.65
BOSTON ELEVATED RAILWAY DEFICITS:				
Boylston Street Subway — Reserve for Under-Assessment — 1943.....	154.39			154.39
HUNTINGTON AVENUE SUBWAY — Rental Deficit.....	101,348.84			101,348.84
OVERLAY DEFICITS APPROPRIATED.....	1,901,720.17			1,901,720.17
TRANSFERS TO OTHER FUNDS:				
City Record, Publication of (Special).....	13,017.46			13,017.46
Total.....	\$77,199,719.80			\$76,851,967.11
Accumulated Deficit, January 1, 1944.....			\$8,224,579.91	
Less:— Operating Surplus — 1944.....			295,842.58	
Accumulated Deficit, December 31, 1944.....			\$7,928,737.33	

EXHIBIT B-3 **City of Boston and County of Suffolk**

GENERAL REVENUE FUNDS **Summary of Appropriations, Expenditures and Balances** **Fiscal Year Ended December 31, 1944**

DEPARTMENT OR ACTIVITY	Balances from 1943	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
Art Department			\$470.00	
Assessing Department			318,234.94	
Auditing Department			89,886.43	
Boston Port Authority			31,378.00	
Boston Retirement Board			33,512.46	
Boston Traffic Commission			146,874.50	
Budget Department			17,983.00	
Building Department	\$4,240.71		207,720.16	
Board of Appeal			12,350.90	
Board of Examiners			5,861.60	
Unsafe Buildings, Securing, Removing, etc.			125,000.00	
Bureau of Americanization			25,885.00	
City Clerk Department			43,836.38	
City Council			98,420.00	
City Council Proceedings			11,250.00	
City Documents			12,500.00	
City Planning Board			31,030.00	
Collecting Department			122,080.02	
Election Department			308,294.10	
Finance Commission			50,000.00	
School System Survey			75,000.00	
Fire Department	121,743.00		4,343,900.70	
Electrical Inspection Division			89,444.92	
Health Department			917,815.22	
Health Unit Facilities, Dorchester District, Establishment of	6,921.62			
Hospital Department			3,590,650.00	
Sanatorium Division	1,373.64		682,793.00	
Institutions Department:				
Central Office			45,137.11	
Child Welfare Division			415,792.85	
Long Island Hospital			747,360.00	
Long Island Hospital, Special Improvements and Repairs, Steamer "Stephen J. O'Meara"	35,798.54		20,000.00	
Steamer "Stephen J. O'Meara"			53,360.00	
Law Department			170,645.54	
Library Department	2,500.00		1,281,675.00	
Central Library Building Roof, Construction, etc.	13,905.22			
Licensing Board			59,526.00	
Mayor, Office Expenses			89,856.33	
Municipal Employment Bureau			30,802.00	
Park Department	24,674.95		972,034.00	
Head House, South Boston, Repairs, etc.	1,194.33			
Head House Pier, South Boston, Repairs, etc.	341.25			
South Boston District Headquarters, Establishment of Recreational Program, Development, Activities, etc.	3,500.00			
Cemetery Division			50,626.09	
Cemetery Division, Maintenance and Improvement of Common and Parks, Maintenance and Improvement of		\$60,000.00 208,503.63		
Police Department			6,305,985.00	
Public Buildings Department			487,911.00	
Market Division			17,596.83	
Old Fire House, Chestnut Hill Avenue, Brighton, Altera- tions and Additions	15,810.40			
Public Welfare Department:				
Central Office	43,768.20		7,242,607.00	\$550,000.00
Temporary Home			8,646.00	
Wayfarers' Lodge			11,142.00	
Public Works Department:				
Central Office			31,437.00	
Bridge Service			414,165.10	
Bridges, Construction of	1,109.71			
Bridges, Repairs, etc.	24,630.68		25,000.00	
Ferry Service			225,604.32	
Ferry Improvements, etc.	15,392.56		20,000.00	
Lighting Service			961,198.00	
Paving Service			934,256.00	
Public Ways, Construction of	4,906.18		148,748.62	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1944

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Carried Forward to 1945	Remaining In Treasury
		\$470.00	\$415.55	\$49.99	\$465.54		\$4.46
	\$900.00	317,334.94	311,664.60	3,791.35	315,455.95		1,878.99
		89,886.43	87,989.98	518.48	88,508.46	\$25.00	1,352.97
	2,500.00	28,878.00	26,172.46	1,676.96	27,849.42		1,028.58
\$847.64		34,360.10	33,052.02	1,308.08	34,360.10		
	1,196.13	146,874.50	141,187.40	4,898.10	146,085.50		789.00
		16,786.87	16,447.67	169.25	16,616.92		169.95
17,245.92		229,206.79	227,724.18	1,071.21	228,795.39		411.40
	1,400.00	10,950.90	10,286.44	20	10,286.64		664.26
		5,861.60	5,829.14	1.56	5,830.70		30.90
	17,245.92	107,754.08	22,467.66	3,808.88	26,276.54	81,477.54	
		25,885.00	23,890.08	527.59	24,417.67		1,467.33
	1,000.00	42,836.38	41,528.49	385.55	41,914.04		922.34
4,900.00		103,320.00	101,753.07	1,242.00	102,995.07		324.93
2,300.00		13,309.33	12,069.31	770.51	12,839.82		469.51
3,355.31	240.67	15,855.31	11,886.03	4,469.28	15,855.31		
	2,500.00	28,530.00	25,602.48	1,756.35	27,358.83		1,171.17
	4,200.00	117,880.02	114,552.12	478.57	115,030.69		2,849.33
46,500.00		354,794.10	338,826.34	15,264.26	354,090.60		703.50
	4,000.00	46,000.00	42,379.68	113.51	42,493.19		3,506.81
		75,000.00	64,455.32		64,455.32	10,544.68	
38,607.37	870.00	4,503,381.07	4,382,997.12	42,959.43	4,425,956.55	46,171.62	31,252.90
		89,444.92	88,079.60	751.60	88,831.20		613.72
812.91		918,628.13	897,354.86	21,273.27	918,628.13		
		6,921.62	685.11		685.11	6,236.51	
		3,590,650.00	3,390,831.47	135,029.02	3,525,860.49	26,672.60	38,116.91
14,000.00		698,166.64	662,291.93	23,287.22	685,579.15	1,062.88	11,524.61
		45,137.11	43,721.94	396.97	44,118.91		1,018.20
		415,792.85	359,032.53	38,865.27	397,897.80		17,895.05
	5,210.00	742,150.00	675,171.62	28,647.51	703,819.13		38,330.87
		55,798.54	29,848.85		29,848.85	25,949.69	
5,210.00		58,570.00	51,847.61	6,097.21	57,944.82		625.18
		170,645.54	169,268.95	691.21	169,960.16		685.38
		1,284,175.00	1,257,046.18	23,600.33	1,280,646.51	2,500.00	1,028.49
		13,905.22	6,138.99		6,138.99	7,766.23	
2,000.00		61,526.00	59,389.13	523.38	59,912.51		1,613.49
11,649.51		101,505.84	93,965.32	7,318.74	101,284.06		221.78
		30,802.00	29,692.77	525.14	30,217.91		584.09
60,000.00		1,056,708.95	1,019,620.38	15,147.00	1,034,767.38	10,846.66	11,094.91
		1,194.33			1,194.33		
		341.25	341.25		341.25		
		3,500.00				3,500.00	
25,000.00		25,000.00	7,473.75	851.04	8,324.79	16,675.21	
520.00		51,146.09	49,700.06	1,024.99	50,725.05		421.04
		60,000.00	60,000.00		60,000.00		
		208,503.63	207,467.86	1,035.77	208,503.63		
	135,500.00	6,170,485.00	6,075,572.53	77,292.91	6,152,865.44		17,619.56
16,327.89		504,238.89	473,583.93	28,466.78	502,050.71		2,188.18
		17,596.83	17,138.34	226.96	17,365.30		231.53
10,000.00		25,810.40	23,281.38	127.28	23,408.66	2,401.74	
133,939.68	2,055.05	7,968,259.83	7,913,746.43	47,405.49	7,961,151.92		7,107.91
966.19		9,612.19	8,577.03	663.86	9,240.89		371.30
1,088.86		12,230.86	10,863.27	1,352.45	12,215.72		15.14
		31,437.00	30,414.64	201.19	30,615.83		821.17
5,651.02		419,816.12	411,822.47	7,015.03	418,837.50		978.62
		1,109.71				1,109.71	
3,900.00		53,530.68	43,641.16		43,641.16	9,889.52	
980.00	7,000.00	219,584.32	211,523.74	3,882.95	215,406.69		4,177.63
	4,680.00	30,712.56	27,076.95		27,076.95	3,635.61	
1,500.00		962,698.00	899,454.24	62,277.98	961,732.22		965.78
	18,377.06	915,878.94	900,137.92	11,217.45	911,355.37		4,523.57
		153,654.80	140,083.48		140,083.48	13,571.32	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Balances from 1943	Credits		Loans
		Revenue Received	Appropriations	
Public Works Department — Continued.				
Sidewalks, Construction and Reconstruction of	\$34.89		\$50,000.00	
Snow Removal	21,219.89		250,000.00	
Sanitary Service	15,043.00		2,921,270.25	
Sewer Service			370,039.00	
Sewerage Works	2,759.02			
Registry Department			\$1,341.39	
Sinking Funds Department			2,930.00	
Soldiers' Relief Department			560,908.03	
Statistics Department			10,553.00	
Street Laying-Out Department			131,100.16	
Supply Department			67,922.36	
Treasury Department			92,408.63	
Weights and Measures Department			46,609.06	
Special Items:				
Boston Veterans' Reception and Information Centre.			25,000.00	
Civilian Defense Activities	144,988.19			
Civilian Defense Activities, Park Department	10,264.44			
Contingent Fund			275,000.00	
Conventions and Entertainment of Distinguished Guests,			23,100.00	
Emergency Compensation Allotment	20,143.04		1,450,000.00	
Public Celebrations		\$531.64	51,700.00	
Reserve Fund			125,000.00	
Work Relief Program	16,531.45			
Totals — City Budget	\$552,794.91	\$269,035.27	\$38,698,165.00	\$550,000.00

SCHOOL BUDGET

School Committee:				
Administration, Instructors, etc.			\$15,203,304.95	
Americanization			17,913.00	
Vocational Guidance			60,727.66	
Physical Education			398,468.96	
School Physicians and Nurses			228,263.60	
Extended Use of Public Schools			91,321.83	
Pensions to Teachers	\$6,966.12	\$185,811.34		
Department of School Buildings:				
Alterations, Repairs, Furniture and Fixtures	8,673.81		\$04,125.00	
Land and Buildings for Schools	9,126.71		17,040.69	
Totals — School Budget	\$24,766.64	\$185,811.34	\$16,821,165.69	

COUNTY BUDGET

County Court House (Custodian)	\$2,298.00		\$345,878.40	
County Buildings			96,510.00	
Jail			224,398.04	
Jail Improvements	12,202.26		24,000.00	
Supreme Judicial Court			53,885.96	
Superior Court:				
Civil Session, General Expenses			372,644.20	
Civil Session, Clerk's Office			191,971.04	
Criminal Session			468,204.40	
Probate Court			29,145.00	
Municipal Court, City of Boston			502,231.91	
Municipal Court, Charlestown District			33,321.25	
East Boston District Court			29,574.49	
Municipal Courts:				
South Boston District			33,527.77	
Dorchester District			46,302.83	
Roxbury District			122,936.67	
West Roxbury District			44,574.50	
Brighton District			24,536.75	
Boston Juvenile Court			33,887.30	
District Court of Chelsea			38,308.70	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1944

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Carried Forward to 1945	Remaining In Treasury
\$870.00		\$50,904.89	\$50,525.83		\$50,525.83	\$379.06	
171,758.73		271,219.89	212,782.63	\$6,593.99	219,376.62	51,843.27	
	\$14,000.00	3,108,071.98	3,068,257.68	25,202.64	3,093,460.32	14,400.00	\$211.66
		356,039.00	340,065.40	9,226.47	349,291.87		6,747.13
		2,759.02				2,759.02	
		81,341.39	72,476.56	4,019.94	76,496.50	4,500.00	344.89
		2,930.00	2,909.40	2.00	2,911.40		18.60
	135,800.00	425,108.03	418,697.77	1,488.28	420,186.05		4,921.98
		10,553.00	10,371.84	27.40	10,399.24		153.76
		131,100.16	129,689.92	544.78	130,234.70		865.46
	8,000.00	59,922.36	51,369.62	1,501.62	52,871.24		7,051.12
	1,200.00	91,208.63	87,829.92	2,507.68	90,337.60		871.03
		46,609.06	45,524.06	920.40	46,444.46		164.60
5,000.00		30,000.00	28,281.65	1,429.24	29,710.89		289.11
		144,988.19	103,614.23	4,754.81	108,369.04	36,619.15	
		10,264.44	10,264.44		10,264.44		
41,975.00		316,975.00	285,641.29	23,937.61	309,578.90		7,396.10
1,030.11		24,130.11	21,063.42	3,066.69	24,130.11		
20,000.00	26,000.00	1,444,143.04	1,418,509.15	188.36	1,418,697.51	25,445.53	
	1,030.11	71,201.53	66,829.79	4,328.01	71,157.80		43.73
	124,995.00	5.00					5.00
		16,531.45	13,207.54	195.35	13,402.89	3,128.56	
\$647,936.14	\$519,899.94	\$40,198,031.38	\$38,826,476.95	\$720,392.38	\$39,546,869.33	\$410,305.44	\$240,856.61
		\$15,203,304.95	\$14,586,985.37	\$358,606.52	\$14,945,591.89		Available for Appropriation in 1945
		17,913.00	14,001.75	590.26	14,592.01		\$257,713.06
		60,727.66	57,726.65	13.23	57,739.88		3,320.99
		398,468.96	348,364.60	12,160.85	360,525.45		2,987.78
		228,263.60	215,058.46	2,213.50	217,271.96		37,943.51
		91,321.83	85,504.89	2,154.25	87,659.14		10,991.64
		192,777.46	181,920.43		181,920.43	\$10,857.03	3,662.69
		812,798.81	692,768.17	66,259.12	759,027.29	21,583.75	32,187.77
		26,167.40	9,057.38	366.00	9,423.38	9,126.71	7,617.31
		\$17,031,743.67	\$16,191,387.70	\$442,363.73	\$16,633,751.43	\$41,567.49	\$356,424.75
		\$8,773.64	\$339,402.76	\$312,585.06	\$333,765.18	\$1,898.00	\$3,739.58
			96,510.00	88,104.67	3,904.45	145.00	4,355.88
			224,398.04	215,370.70	4,722.35		4,304.99
			36,202.26	15,940.68	15,940.68	20,261.58	
			53,885.96	50,128.20	48.38	50,176.58	3,709.38
		1,029.39	371,614.81	336,317.16	2,042.56	338,359.72	33,255.09
			191,971.04	187,501.56	1,264.66	188,766.22	3,204.82
			468,204.40	452,350.35	7,400.89	459,751.24	8,453.16
			29,145.00	24,897.10	3,767.04	28,664.14	480.86
		311.55	501,920.36	492,164.22	1,324.21	493,488.43	8,431.93
			33,321.25	32,139.36	197.87	32,337.23	984.02
			29,574.49	28,909.89	519.51	29,429.40	145.09
			33,527.77	32,634.63	200.62	32,835.25	692.52
			47,576.47	47,087.91	453.38	47,546.29	30.18
			122,936.67	116,461.42	891.85	117,353.27	5,589.40
			44,574.50	43,482.71	149.85	43,632.56	941.94
			24,536.75	23,109.97	295.09	23,405.66	1,131.09
			33,887.30	31,799.53	249.37	32,048.90	1,838.40
			38,308.70	36,505.94	408.84	36,914.78	1,310.42
\$1,273.64						83.50	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Balances from 1943	Credits		Loans
		Revenue Received	Appropriations	
Registry of Deeds			\$186,965.38	
Index Commissioners			23,450.15	
Insanity Cases			36,110.00	
Medical Examiner Service:				
Northern Division			25,265.31	
Southern Division			17,603.74	
Associate Medical Examiner Service:				
Northern Division			2,062.50	
Southern Division			1,977.50	
Miscellaneous Expenses:				
Auditing Department			14,824.41	
Budget Department			5,721.12	
Collecting Department			800.00	
Sheriff			4,625.00	
Treasury Department			5,625.00	
Granite Avenue Bridge			7,859.17	
Social Law Library			1,000.00	
Penal Institutions Department:				
Central Office			36,630.93	
House of Correction	\$272.51		391,363.79	
Eastern Avenue Wharf, Repairs, etc.	6,884.08			
Steamer "Michael J. Perkins"	5,282.48		61,960.72	
Special Items:				
Contingent Fund			1,942.64	
Emergency Compensation Allotment			203,200.00	
Work Relief Program	15,996.97			
Totals — County Budget	\$42,936.30		\$3,744,826.57	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City	\$2,369.51	\$5,399,522.41	\$7,242,269.87	
County			135,000.00	
Redemption of Floating Debt:				
Revenue Anticipation Loans		33,000,000.00		
Payments to Sinking Fund Commission			26,363.00	
Interest Payments:				
City	410.62	11,966.25	1,945,843.57	
County			45,326.25	
Totals — Debt Requirements	\$2,780.13	\$38,411,488.66	\$9,394,802.69	
Pension Accumulation Fund		\$242,830.64	\$2,334,924.00	
Summer Traffic Tunnel Deficit			\$315,573.88	
STATE TAX AND ASSESSMENTS				
State Tax and Miscellaneous Assessments	\$4,164.08*		\$2,580,378.92	
Metropolitan District Assessments	31,641.06†		756,659.65	
Boston Elevated Railway Deficits	2,357,315.99‡			
Legal Expenses, Boston Elevated Railway, Chapter S9, Acts of 1941	48,287.10†			
Boylston Street Subway Rental Deficit	154.39†		154.39	
Totals — State Tax and Assessments	\$2,377,971.72		\$3,337,192.96	

* Overassessment.

† Underassessment.

‡ Boston Elevated Railway deficits appropriated and reserved.

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1944

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Carried Forward to 1945	Remaining In Treasury
		\$186,965.38	\$182,083.49	\$757.21	\$182,840.70		\$4,124.68
		23,450.15	23,068.71	78.00	23,146.71		303.44
		36,110.00	32,462.33	1,583.05	34,045.38		2,064.62
		25,265.31	24,145.38	427.69	24,573.07		692.24
		17,603.74	16,078.57	793.65	16,872.22		731.52
		2,062.50	1,796.72	118.62	1,915.34		147.16
\$175.00		2,152.50	1,764.62	310.80	2,075.42		77.08
		14,824.41	14,696.85	42.00	14,738.85		85.56
196.13	\$2.77	5,914.48	5,639.61	184.57	5,824.18		90.30
2.77		802.77	802.77		802.77		.01
		4,625.00	4,624.99		4,624.99		79.14
		5,625.00	5,545.86		5,545.86		89.53
	1,051.02	6,808.15	6,662.82	55.80	6,718.62		
		1,000.00	1,000.00		1,000.00		
1,855.73		38,486.66	36,250.26	108.14	36,358.40	1,800.00	328.26
	3,355.73	388,280.57	365,112.69	20,619.28	385,731.97	1,820.00	728.60
	2,500.00	4,384.08	4,007.19	4.50	4,011.69	372.39	
4,854.39		72,097.59	67,877.55	3,482.90	71,360.45		737.14
		1,942.64	1,942.64		1,942.64		
7,811.55		211,011.55	210,551.55	460.00	211,011.55		
		15,996.97	168.00		168.00	15,828.97	
\$16,169.21	\$17,024.10	\$3,786,907.98	\$3,573,773.66	\$78,052.85	\$3,651,826.51	\$42,209.44	\$92,872.03
\$1,113,052.61		\$13,757,214.40	\$13,743,500.00		\$13,743,500.00	\$2,229.40	\$11,485.00
		135,000.00	135,000.00		135,000.00		
		33,000,000.00	33,000,000.00		33,000,000.00		
		26,363.00	26,363.00		26,363.00		
	\$140,198.77	1,818,021.67	1,814,583.29		1,814,583.29	899.33	2,539.05
		45,326.25	45,326.25		45,326.25		
\$1,113,052.61	\$140,198.77	\$48,781,925.32	\$48,764,772.54		\$48,764,772.54	\$3,128.73	\$14,024.05
		\$2,577,754.64	\$2,577,754.64		\$2,577,754.64		
		\$315,573.88	\$315,573.88		\$315,573.88		
		\$2,584,543.00	\$2,584,543.00		\$2,584,543.00		
		725,018.59	725,018.59		725,018.59		
		2,357,315.99				\$2,357,315.99†	
		48,287.10				48,287.10‡	
\$5,715,164.68	\$3,309,561.59				\$3,309,561.59	\$2,405,603.09	

† Boston Elevated Railway deficits appropriated and reserved.

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Balances from 1943	Credits		Loans
		Revenue Received	Appropriations	
REFUNDS				
City Activities		\$32,391.67		
County Activities		1,478.01		
Taxes		2,766,633.03		
Totals — Refunds		<u>\$2,800,502.76</u>		
Huntington Avenue Subway, Rental Deficit				<u>\$101,348.84</u>
MISCELLANEOUS				
Damages by Dogs, etc.				
Premiums on Permanent Loans		\$3,526.20		
Special Overlay Deficit Reserve	\$415,663.42			
Overlay Deficits, 1938, 1939, 1940, and 1941			\$1,901,720.17	
Totals — Miscellaneous	<u>\$415,663.42</u>	<u>\$3,526.20</u>	<u>\$1,901,720.17</u>	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1944

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Carried Forward to 1945	Remaining In Treasury
		\$32,391.67	\$32,385.37	\$6.30	\$32,391.67		
		1,478.01	1,476.99	1.02	1,478.01		
		2,766,633.08	2,766,633.08		2,766,633.08		
		<u>\$2,800,502.76</u>	<u>\$2,800,495.44</u>	<u>\$7.32</u>	<u>\$2,800,502.76</u>		
		<u>\$101,348.84</u>	<u>\$101,348.84</u>		<u>\$101,348.84</u>		
\$9,719.80	\$2,229.40	\$9,719.80	\$7,469.80	\$2,250.00	\$9,719.80		
	313,537.76	1,296.80	713.15	583.65	1,296.80		
	1,901,720.17					\$102,125.66	
<u>\$9,719.80</u>	<u>\$2,217,487.33</u>	<u>\$11,016.60</u>	<u>\$8,182.95</u>	<u>\$2,833.65</u>	<u>\$11,016.60</u>	<u>\$102,125.66</u>	

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1944

TAXES:*Current Year's Levy:*

Real Property	\$46,875,088.71
Personal Property	4,698,152.44
Motor Vehicle Excise	364,791.81
Poll	175,968.00
Excise Tax, Foreign Ships	13,333.33
Reimbursements by State for loss of taxes:	
Land for public institutions	53,050.83
Land for water purposes	12,122.02
Housing Projects, service charges in lieu of taxes	276,263.75

 \$52,468,770.89
Prior Years' Levies:

Real Property	\$3,993,018.97
Personal Property	303,545.51
Motor Vehicle Excise	68,970.38
Poll	30,980.00

 4,396,514.86
Interest and Penalties on Delinquent Taxes:

Real and Personal Property	\$142,194.87
Tax Titles	107,959.90
Motor Vehicle Excise	11,229.25

 261,384.02

 Total Taxes, Interest and Penalties

 \$57,126,669.77
LICENSES AND PERMITS:*Use of Streets:*

Street Laying-Out Department	\$88,630.84
Boston Traffic Commission	10,224.00
Paving Service	10,108.27
Sewer Service	1,153.08

 \$110,116.19
Business Licenses and Permits:

Alcoholic Beverages	\$1,474,830.00
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Health:

Licensing Board	31,101.00
Health Department	16,782.00

 \$47,883.00
Police and Protective:

Police Department	35,447.80
Peddlers' Licenses issued by State	11,650.00
Health Department	4,076.00
Peddlers' Licenses — County of Suffolk	1,026.00
Street Laying-Out Department	1,503.00
City Clerk	34.00

 \$53,736.80
Amusements:

Mayor's Office	89,764.00
Mayor's Office—State Share, Sunday Licenses,	30,882.00
Licensing Board	6,320.00
City Clerk	2,500.00

 \$129,466.00
Professional and Occupational:

Board of Examiners	5,586.00
Licensing Board	2,978.00
Police	904.00

 \$9,468.00

 1,715,383.80

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1944

Non-Business Licenses and Permits:

Animal:		
School Department	\$31,723.00	
Marriage:		
Registry Department	4,243.00	
Building Structure and Equipment:		
Building Department	32,789.75	
Wire Division	32,426.12	
Street Laying-Out Department	1,560.00	
	\$66,775.87	
All Other:		
Fire Department	59,814.00	
Police Department	1,558.50	
	\$61,372.50	
		\$164,114.37
Total Licenses and Permits		\$1,989,614.36

FINES, FORFEITS AND PENALTIES:

Fines:

Municipal Court, Criminal Session	\$61,445.20	
Roxbury District Court	28,401.12	
Superior Court, Criminal Session	26,626.82	
South Boston District Court	20,371.63	
Charlestown District Court	20,399.91	
Dorchester District Court	8,747.77	
West Roxbury District Court	11,920.91	
East Boston District Court	20,966.19	
Chelsea District Court	4,367.55	
Brighton District Court	7,452.67	
Boston Juvenile Court	216.90	
		\$210,916.67

Forfeited Recognizances:

Superior Court, Criminal Session	\$500.00	
Municipal Court, Criminal Session	1,765.75	
Roxbury District Court	1,289.00	
Chelsea District Court	150.00	
Charlestown District Court	75.00	
Dorchester District Court	25.00	
		3,804.75

Total Fines, Forfeits and Penalties		214,721.42
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REVENUES FROM USE OF PROPERTY AND MONEY:

Rents and Concessions:

Canal Street Land	\$6,571.51	
Public Buildings Department	17,402.00	
Hyde Park Street Railway	11,066.92	
Street Laying-Out Department	1,041.71	
		\$36,082.14

Interest and Premiums:

Refund of Tax Title Interest from State	\$28,361.22	
Premiums on Permanent Loans	3,526.20	
Accrued Interest on Loans Negotiated	899.33	
Premiums on Temporary Loans	506.00	
		33,292.75

Total Revenues from Use of Property and Money		69,374.89
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SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1944

REVENUES FROM OTHER AGENCIES:

Proportionally Shared State Taxes:

Personal Income Taxes	\$4,237,551.97	
Corporation Taxes	3,491,686.92	
	<hr/>	\$7,729,238.89

State Grants in Aid:

For Highways	\$1,295,347.74	
For Charities and Relief:		
Public Welfare Department	4,173,086.60	
Soldiers' Relief Department	163,609.30	
	<hr/>	\$4,336,695.90

For School Purposes:

School Department	638,049.21	
Pensions to Teachers	391,641.98	
	<hr/>	\$1,029,691.19

For Public Health:

Boston Sanatorium	114,482.12	
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All Other:

Summer Traffic Tunnel	100,000.00	
Boston Port Authority	14,013.38	
Meal Tax	226,049.69	
Public Buildings Department	20,000.00	
Boxing Commission	1,568.02	
	<hr/>	\$361,631.09

7,137,848.04

Grants from Federal Government:

For School Purposes:

School Department	134,255.28	
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Revenue from Private Sources:

Donations:

School Department	\$553.00	
Public Celebrations	531.64	
	<hr/>	1,084.64

Unclaimed Money and Property:

Police Department	3,351.88	
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Reimbursements:

Boston Elevated Operating Deficit	94,066.70	
Kenmore Square Rental Deficit	761,863.85	
	<hr/>	\$855,930.55

Total Revenue from Other Agencies

\$15,861,709.28

SERVICE CHARGES FOR CURRENT SERVICES:

General Government:

Recording of Legal Instruments:

Registry of Deeds	\$71,024.00	
City Clerk Department	16,365.10	
Land Court	7,797.75	
	<hr/>	\$95,186.85

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1944

Court Costs, Fees and Charges:

Municipal Civil Court	\$17,793.90
Superior Civil Court	21,914.85
Supreme Judicial Court	1,009.60
Superior Criminal Court	192.00
	<hr/>
	\$40,910.35

All Other:

Contingent Fund	13,272.88
Insanity Cases	4,532.85
City Clerk Department	1,500.93
Public Buildings Department	426.89
Dorchester District Court	566.75
Election Department	1,118.05
Municipal Court — Criminal Session	90.00
Brighton District Court	654.84
Public Works — Central Office	962.00
Suffolk County Court House	310.08
Treasury Department	433.74
Supply Department	81.93
Registry of Deeds	149.32
Licensing Board	83.15
Auditing Department	146.52
Boston Port Authority	28.24
Probate Court	13.25
Chelsea District Court	4.64
Assessing Department	1.00
Street Laying-Out Department	200.00
Collecting Department	4,765.74
Building Department	1,440.00
Board of Zoning Adjustment	25.00
Health Department	498.86
Institutions — Central Office	17.94
	<hr/>
	\$31,324.60

\$167,421.80

Safety:

Weights and Measures Department	\$19,701.60
Police Department	14,376.87
Fire Department	4,079.26
Board of Appeal	2,300.00
	<hr/>

40,457.73

Highways:

Bridge Service	\$45,047.92
Paving Service	3,284.41
Ferry Service	10,147.96
Sidewalk Assessments	4,883.91
Lighting Service	240.00
Boston Traffic Commission	795.58
	<hr/>

64,399.78

Sanitation:

Sewer Service	\$19,916.42
Sanitary Service	13,360.72
	<hr/>

33,277.14

Health:

Registry Department	\$47,298.01
Health Department	6.00
	<hr/>

47,304.01

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1944

Hospitals:

Hospital Fees:

Hospital Department	\$470,642.38
Health Department	3,292.47
Sanatorium Division	108.00
	<hr/>
	\$474,042.85

All Other:

Hospital Department	47,759.10
Sanatorium Division	3,427.81
	<hr/>
	\$51,186.91

525,229.76

Charities:

Public Welfare Department	\$162,255.05
Child Welfare Division	28,112.45
Long Island Hospital	12,706.38
	<hr/>

203,073.88

Correction:

House of Correction	\$9,026.77
Jail	1,414.45
	<hr/>

10,441.22

Schools:

School Department	\$418,211.75
Department of School Buildings	1,560.06
	<hr/>

419,771.81

Libraries

24,590.94

Recreation:

Admission and Use Fees:

Park Department	\$36,889.85
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Golf Fees:

Park Department	15,686.50
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All Other:

Park Department	3,530.00
	<hr/>

56,106.35

Miscellaneous:

Markets	\$90,438.27
Conscience Fund	614.25
General Revenue Discounts:	
City Departments	26,375.58
County Departments	1,476.34
	<hr/>

118,904.44

Total Service Charges for Current Services .

\$1,710,978.86

LOANS:

Current Expense:

Welfare and Relief	\$550,000.00
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Tax and Revenue Anticipation:

Temporary	\$32,500,000.00
Total Loans	<hr/>

\$33,050,000.00

SCHEDULE B-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS

FISCAL YEAR ENDED DECEMBER 31, 1944

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:

Contributions from Active Funds for Debt Redemption:

Sinking Fund Commission	\$5,393,522.41	
Boston Tunnel and Subway Serial Requirement	6,000.00	
Water Service Surplus	1,110,823.21	
	<hr/>	\$6,510,345.62

Trust Fund Income Appropriated for Maintenance:

Parkman Fund	\$208,503.63	
Cemetery Fund	60,000.00	
Permanent School Pension Fund	37,000.00	
	<hr/>	305,503.63

Transfers from Special Revenue Funds:

Surplus Commodity Stamp Plan		239,705.00
		<hr/>

Total Contributions and Transfers from Other Funds,	<hr/>	\$7,055,554.25
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Total General Revenue Receipts		<u><u>\$117,078,622.83</u></u>
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RECAPITULATION

Taxes, Interest and Penalties	\$57,126,669.77
Licenses and Permits	1,989,614.36
Fines, Forfeits and Penalties	214,721.42
Revenues from Use of Property and Money	69,374.89
Revenues from Other Agencies	15,861,709.28
Service Charges for Current Services	1,710,978.86
Loans	33,050,000.00
Contributions and Transfers from Other Funds	7,055,554.25
	<hr/>
	<u><u>\$117,078,622.83</u></u>

SCHEDULE B-2

City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Summary of Expenditures

Fiscal Year Ended December 31, 1944

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
CITY BUDGET			
Art Department	\$465.54	\$400.00	\$57.59
Assessing Department	315,455.95	297,920.11	3,586.51
Auditing Department	88,508.46	85,639.90	725.97
Boston Port Authority	27,849.42	9,816.66	9,104.00
Boston Retirement Board	34,360.10	24,228.40	9,116.43
Boston Traffic Commission	146,085.50	107,186.38	17,865.19
Budget Department	16,616.92	16,196.48	217.31
Building Department	228,795.39	217,186.68	8,228.09
Board of Appeal	10,286.64	9,690.00	421.04
Board of Examiners	5,830.70	5,429.50	11.60
Unsafe Buildings, Securing, Removing, etc.	26,276.54		26,276.54
Bureau of Americanization	24,417.67	22,042.49	1,916.12
City Clerk Department	41,914.04	40,424.57	455.45
City Council	102,995.07	80,696.89	14,575.62
City Council Proceedings	12,839.82		12,839.82
City Documents	15,855.31		15,855.31
City Planning Board	27,358.83	22,996.74	3,763.61
Collecting Department	115,030.69	82,715.58	6,344.18
Election Department	354,090.60	263,657.52	71,135.98
Finance Commission	42,493.19	36,025.36	5,695.30
School System Survey	64,455.32		64,455.32
Fire Department	4,425,956.55	3,301,689.50	125,614.77
Electrical Inspection Division	88,831.20	84,161.36	2,237.68
Health Department	918,628.13	756,190.80	116,659.72
Health Unit Facilities, Dorchester District, Estab- lishment of	685.11		581.11
Hospital Department	3,525,860.49	2,107,515.49	144,366.78
Sanatorium Division	685,579.15	397,578.54	29,711.99
Institutions Department:			
Central Office	44,118.91	42,185.95	1,040.66
Child Welfare Division	397,897.80	46,769.15	285,633.01
Long Island Hospital	703,819.13	295,785.57	37,183.59
Long Island Hospital, Special Improvements and Repairs	29,848.85		29,334.79
Steamer "Stephen J. O'Meara"	57,944.82	25,360.17	23,156.98
Law Department	169,060.16	163,342.86	3,034.92
Library Department	1,280,646.51	1,058,671.96	102,384.16
Central Library Building Roof Construction, etc.	6,138.99		6,138.99
Licensing Board	59,912.51	49,128.70	6,406.69
Mayor, Office Expenses	101,284.06	68,830.46	6,472.43
Municipal Employment Bureau	30,217.91	27,200.12	496.80
Park Department	1,034,767.38	760,950.12	125,999.74
Head House Pier, South Boston, Repairs, etc.	341.25		341.25
Recreational Program, Development, Activities, etc.,	8,324.79		1,230.92
Cemetery Division	50,725.05	39,087.28	3,629.19
Cemetery Division, Maintenance and Improvement of	60,000.00	60,000.00	
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of	208,503.63	208,503.63	
Police Department	6,152,865.44	5,103,595.32	273,495.07
Public Buildings Department	502,050.71	282,550.03	162,875.45
Market Division	17,365.30	15,308.49	936.71
Old Fire House, Chestnut Hill Avenue, Brighton, Alterations and Additions	23,408.66		20,399.25
Public Welfare Department:			
Central Office	7,961,151.92	673,700.07	46,862.45
Temporary Home	9,240.89	4,639.83	1,104.60
Wayfarers' Lodge	12,215.72	4,100.24	2,192.86

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1944

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
	\$7.95				
\$955.53	12,993.80				
107.00	1,410.59		\$625.00		
36.75	478.88			\$8,413.13	
21.25	994.02				
4,780.11	3,995.27	\$11,001.55	1,257.00		
	203.13				
31.09	1,987.96	11.57	1,350.00		
	175.60				
	389.60				
34.92	424.14				
57.00	977.02				
3,120.48	4,602.08				
68.00	530.48				
283.90	25,679.98	7.05			
2,553.65	15,752.73	990.72			
85.50	447.46			239.57	
177,791.02	118,074.89	70,653.23	632,133.14		
220.00	949.16	13.00	1,250.00		
3,506.27	33,392.30	242.04	8,637.00		
104.00					
152,383.64	1,082,252.12	24,387.44	14,955.02		
11,889.44	238,963.43	3,206.79	4,228.96		
55.58	836.72				
60,946.54	4,225.91	323.19			
19,751.78	332,325.57	17,184.26	1,588.36		
	82.75	431.31			
345.10	8,742.98	339.59			
521.70	3,060.68				
82,498.07	23,339.27	13,477.24	275.81		
183.00	1,691.48	2.64	2,500.00		
272.31	3,760.68			21,948.18	
	520.99		2,000.00		
8,622.63	99,512.56	32,556.89	7,125.44		
422.54	6,335.19	336.14			
600.47	4,165.83	872.66	2,369.62		
138,142.31	146,702.98	16,191.86	474,737.90		
5,166.85	25,465.62	1,625.24	24,367.52		
23.31	1,060.46	36.33			
3,009.41					
1,351.16	43,260.12	189.92	7,195,788.20		
263.99	3,212.55	19.92			
75.60	5,823.76	23.26			

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1941

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
Public Works Department:			
Central Office	\$30,615.83	\$29,616.58	\$116.40
Bridge Service	418,837.50	355,383.13	32,361.06
Bridges, Repairs, etc.	43,641.16		43,641.16
Ferry Service	215,406.69	144,235.87	33,747.88
Ferry Improvements, etc.	27,076.95		27,076.95
Lighting Service	961,732.22	6,048.27	954,361.86
Paving Service	911,355.37	753,370.25	54,529.42
Public Ways, Construction of	140,083.48	41,368.83	98,714.65
Sidewalks, Construction and Reconstruction of	50,525.83		50,525.83
Snow Removal	219,376.62	44,116.14	122,090.26
Sanitary Service	3,093,460.32	1,449,290.61	1,538,297.86
Sewer Service	349,291.87	228,811.04	82,774.31
Registry Department	76,496.50	64,221.37	7,130.50
Sinking Funds Department	2,911.40	2,400.00	264.40
Soldiers' Relief Department	420,186.05	76,568.31	1,396.08
Statistics Department	10,399.24	10,221.32	25.25
Street Laying-Out Department	130,234.70	125,975.48	753.53
Supply Department	52,871.24	48,721.47	1,570.20
Treasury Department	90,337.60	65,085.47	18,212.00
Weights and Measures Department	46,444.46	43,020.08	1,484.32
Special Items:			
Boston Veterans' Reception and Information Centre,	29,710.89	5,147.03	22,658.96
Civilian Defense Activities	108,369.04	28,138.06	52,906.71
Civilian Defense Activities — Park Department	10,264.44	4,614.13	3,802.41
Contingent Fund	309,578.90	32,839.65	144,321.96
Conventions and Entertainment of Distinguished			
Guests	24,130.11	3,830.55	7,376.26
Emergency Compensation Allotment	1,418,697.51	1,418,697.51	
Public Celebrations	71,157.80	7,511.69	44,982.74
Work Relief Program	13,402.89		
Total City Budget Expenditures (Exhibit B-3)	\$39,546,869.33	\$21,888,331.74	\$5,177,292.50

SCHOOL BUDGET

School Committee:			
Administration, Instructors, etc.	\$14,945,591.89	\$13,534,132.59	\$414,485.80
Americanization	14,592.01	14,592.01	
Vocational Guidance	57,739.88	57,028.17	
Physical Education	360,525.45	298,418.01	25,112.05
School Physicians and Nurses	217,271.96	214,345.71	2,926.25
Extended Use of Public Schools	87,659.14	75,527.45	4,972.59
Pensions to Teachers	181,920.43		
Department of School Buildings:			
Alterations, Repairs, Furniture and Fixtures	759,027.29	177,150.62	542,557.17
Land and Building for Schools	9,423.38		9,423.38
Total School Budget Expenditures (Exhibit B-3),	\$16,633,751.43	\$14,371,194.56*	\$999,477.24

COUNTY BUDGET

County Court House (Custodian)	\$333,765.18	\$231,757.43	\$92,593.42
County Buildings	92,009.12	67,642.62	17,907.00
Jail	220,093.05	155,977.04	11,995.14
Jail Improvements	15,940.68		15,940.68
Supreme Judicial Court	50,176.58	47,927.20	1,404.33
Superior Court:			
Civil Session, General Expenses	338,359.72	211,277.35	120,292.49
Civil Session, Clerk's Office	188,766.22	179,244.74	2,859.79
Criminal Session	459,751.24	287,559.45	157,308.45

* Includes \$1,071,407.19 Emergency Compensation Allotment.

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1944

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
\$20.50	\$862.35				
1,558.48	6,859.89	\$16,985.67	\$5,689.27		
1,151.28	27,610.99	3,144.79	5,515.88		
1,227.24	94.85				
6,615.81	33,802.27	51,955.81	11,081.81		
28,619.70	11,022.40	13,528.12			
24,326.99	50,779.17	14,318.22	16,447.47		
2,799.24	21,702.84	5,129.47	8,074.97		
	5,144.63				
	247.00				
46.10	1,709.95		340,465.61		
77.65	75.02				
225.05	1,478.14		1,802.50		
73.85	2,505.72				
192.00	6,848.13				
287.04	1,632.80	20.22			
1,498.80	406.10				
19,582.51	4,552.31	3,189.45			
5.20	388.09	1,454.61			
65.41	4,493.24	5,721.95	122,136.69		
343.13	12,580.17				
2,298.21	16,365.16				
					\$13,402.89
\$771,296.09	\$2,469,969.91	\$309,572.15	\$8,886,403.17	\$30,600.88	\$13,402.89
\$79,274.02	\$806,998.11	\$87,330.49	\$23,370.88		
	711.71				
29,534.49	7,460.90				
	7,159.10				
			181,920.43		
33,861.48	5,458.02				
\$142,669.99	\$827,787.84	\$87,330.49	\$205,291.31		
\$2,711.82	\$3,174.51	\$2,693.30	\$834.70		
1,047.31	5,231.47	180.72			
2,645.21	39,689.53	4,873.53	4,912.60		
350.00	495.05				
2,470.80	2,856.58		1,462.50		
177.50	5,452.55		1,031.64		
697.80	10,596.54		3,589.00		

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
Probate Court	\$28,664.14	\$11,065.54	\$9,023.47
Municipal Court, City of Boston	493,488.43	440,887.03	11,172.98
District Courts:			
Charlestown	32,337.23	29,692.57	1,340.37
East Boston	29,429.40	25,800.79	2,211.35
South Boston	32,835.25	29,723.25	2,051.76
Dorchester	47,546.29	43,013.36	2,196.22
Roxbury	117,353.27	97,679.90	7,575.98
West Roxbury	43,632.56	37,239.11	1,359.66
Brighton	23,405.66	20,151.13	1,231.78
Chelsea	36,914.78	33,236.62	2,007.05
Boston Juvenile Court	32,048.90	28,826.51	2,527.98
Registry of Deeds	182,840.70	175,652.16	1,825.70
Index Commissioners	23,146.71	22,522.31	278.20
Insanity Cases	34,045.38		33,968.54
Medical Examiner Service:			
Northern Division	24,573.07	21,398.21	2,401.30
Southern Division	16,872.22	12,970.24	3,328.22
Associate Medical Examiner Service:			
Northern Division	1,915.34	1,300.00	553.15
Southern Division	2,075.42	1,300.00	742.50
Miscellaneous Expenses:			
Auditing Department	14,738.85	14,293.61	296.00
Budget Department	5,824.18	5,616.36	1.68
Collecting Department	802.77	802.77	
Sheriff	4,624.99	3,999.99	475.00
Treasury Department	5,545.86	5,545.86	
Granite Avenue Bridge	6,718.62	3,534.18	3,116.70
Social Law Library	1,000.00		1,000.00
Penal Institutions Department:			
Central Office	36,358.40	34,508.04	89.70
House of Correction	385,731.97	200,456.38	10,696.37
Eastern Avenue Wharf Repairs, etc.	4,011.69		4,011.69
Steamer "Michael J. Perkins"	71,360.45	40,456.56	13,273.16
Special Items:			
Contingent Fund	1,942.64		1,942.64
Emergency Compensation Allotment	211,011.55	211,011.55	
Work Relief Program	168.00		
Total County Budget Expenditures (Exhibit B-3),	\$3,651,826.51	\$2,734,069.86	\$541,000.45

DEBT REQUIREMENTS

Redemption of Funded Debt:	
City Loans, Serial	\$8,992,500.00
County Loans, Serial	135,000.00
City Loans, Sinking Fund	4,745,000.00
Rapid Transit	6,000.00
Redemption of Floating Debt:	
Temporary Loans Borrowed in 1943	9,000,000.00
Temporary Loans Borrowed in 1944	24,000,000.00
Payments to Sinking Fund Commission:	
City Loans	26,363.00
Interest Payments:	
City Debt	1,505,538.75
Refunded Interest	188,688.51
Temporary Loans	83,586.93

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1944

Equipment	Supplies	Materials	Special Items	Incidentals	W. P. A. Sponsors Contributions
\$356.95	\$8,218.18				
830.88	10,429.54		\$30,168.00		
256.83	1,047.46				
129.75	1,287.51				
222.00	838.24				
196.00	905.43		1,235.28		
229.00	2,486.99		9,381.40		
26.00	1,257.79		3,750.00		
222.90	1,107.35		692.50		
106.95	1,549.87	\$14.29			
72.00	622.41				
151.65	4,111.15		1,100.04		
	346.20				
	76.84				
189.54	577.62	6.40			
21.55	552.21				
	62.19				
	32.92				
28.00	121.24				
12.00	194.14				
	150.00				
	26.24	41.50			
	410.66		1,350.00		
25,615.37	136,351.59	9,735.84	2,876.42		
610.20	16,256.36	764.17			
					\$168.00
\$39,378.01	\$256,516.36	\$18,309.75	\$62,384.08		\$168.00

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service	Contractual Services
Interest Payments:			
Tax Title Loans	\$23,451.60		
County Debt	45,326.25		
Hyde Park Street Railway Debt	13,317.50		
Total Debt Requirements Expenditures (Exhibit B-3)	<u>\$48,764,772.54</u>		
PENSION ACCUMULATION FUND			
Tax Levy Appropriation	\$2,334,924.00		
Teachers' Pensions from Commonwealth	242,830.64		
Total Expenditures (Exhibit B-3)	<u>\$2,577,754.64</u>		
Summer Traffic Tunnel Deficit (Exhibit B-3)	<u>\$315,573.88</u>		
Huntington Avenue Subway Rental Deficit (Exhibit B-3),	<u>\$101,348.84</u>		
STATE TAX AND ASSESSMENTS			
State Tax	\$2,542,573.00		
Auditing Municipal Accounts	25,245.65		
Smoke Inspection	15,255.35		
Hospital Care for Civil War Veterans	1,469.00		
Total Expenditures (Exhibit B-3)	<u>\$2,584,543.00</u>		
METROPOLITAN DISTRICT ASSESSMENTS *			
Metropolitan Parks	\$286,762.51		
Metropolitan Sewers (North)	77,047.33		
Metropolitan Sewers (South)	231,711.95		
Charles River Basin	126,240.56		
Boston Metropolitan District	3,256.24		
Total Expenditures (Exhibit B-3)	<u>\$725,018.59</u>		
REFUNDS			
City Activities:			
Mayor's Office, State's Share of Sunday Licenses	\$30,880.00		
Public Welfare Deposits	440.93		
Hospital Department, Nurses' Refresher Courses,	381.71		
Licensing Board, Licenses	250.00		
Ashes and Garbage Tickets	170.27		
General Revenue Discount	109.76		
Street Laying-Out Permits	107.00		
Peddlers' Licenses	25.00		
Mayor's Office, Licenses	17.00		
Paving Service Permit	10.00		
Total Expenditures (Exhibit B-3)	<u>\$32,391.67</u>		
County Activities:			
Refunded Bail	\$1,475.00		
General Revenue Discount	3.01		
Total Expenditures (Exhibit B-3)	<u>\$1,478.01</u>		

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1944

Equipment

Supplies

Materials

Special Items

Incidentals

W. P. A. Sponsors
Contributions\$242,830.64

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY REFUNDS	Total Expenditures	Personal Service	Contractual Services
Taxes:			
Real and Personal Property	\$2,765,499.78		
Motor Vehicle Excise	1,133.30		
Total Expenditures (Exhibit B-3)	<u>\$2,766,633.08</u>		
MISCELLANEOUS			
Damages by Dogs	\$9,719.80		
Premiums on Permanent Loans	1,296.80		
Total Expenditures (Exhibit B-3)	<u>\$11,016.60</u>		

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1944

Equipment

Supplies

Materials

Special Items

Incidentals

W. P. A. Sponsors
Contributions

SCHEDULE B-3
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1944

Cash Balance, January 1, 1944 (Exhibit A-2, Columns

2-3-4)	\$4,700,888.52
Transfer from Water Surplus for Debt Redemption	1,110,823.21
Transfers from Special Revenue Funds	239,705.00

RECEIPTS

Taxes:

Levy of 1944	\$52,127,334.29	
Levies of prior years	4,396,514.86	
	<hr/>	\$56,523,849.15

Departmental Receipts:

City of Boston	\$8,435,378.44	
County of Suffolk	352,242.47	
Schools	1,261,352.30	
	<hr/>	10,048,973.21

Distributions by Commonwealth:

Income Tax	\$4,237,551.97	
Corporation Tax	3,491,686.92	
Pensions to Teachers	391,641.98	
Tax Title Interest Refund	28,361.22	
Reimbursement in lieu of taxes	65,172.85	
Summer Traffic Tunnel Grant	100,000.00	
Port Authority Maintenance Grant	14,013.38	
Boxing Commission	1,568.02	
Meal Tax	226,049.69	
Boston Elevated Deficit Reimbursement	94,066.70	
Kenmore Square Deficit Reimbursement	761,863.85	
Highway Fund	1,295,347.74	
	<hr/>	10,707,324.32

Loans:

Anticipation of Revenue	\$32,500,000.00	
Municipal Relief	550,000.00	
	<hr/>	33,050,000.00

Miscellaneous:

Sinking Fund Commission for Redemption of Debt,	\$5,393,522.41	
Special Items	4,425.53	
	<hr/>	5,397,947.94
		<hr/>
		115,728,094.62

Total Receipts	\$121,779,511.35
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DISBURSEMENTS

Maintenance and Operation of Regular Departmental Activities:

Personal Services	\$38,993,596.16	
Contractual Services	6,717,770.19	
Equipment	953,344.09	
Supplies	3,554,274.11	
Materials	415,212.39	
Incidentals	30,600.88	
	<hr/>	\$50,664,797.82

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1944

Special Departmental Charges:

Care of Dependents	\$1,245,230.62
Old Age Assistance	4,264,377.25
Aid to Dependent Children	1,686,278.02
Non-contributory Pensions and Annuities	1,292,605.64
State and Military Aid	340,465.61
Workmen's Compensation	28,785.93
State Grant — Pensions to Teachers	391,641.98
Military and Armory	24,086.06
Payment of Claims	110,458.67
Reimbursement to Employees for Damage Awards	11,178.02
Miscellaneous	1,801.40

\$9,396,909.20

W. P. A. Projects—Sponsors Contributions 13,570.89

Debt Requirements:

Redemption of funded debt	\$13,878,500.00
Redemption of floating debt	33,000,000.00
Payments to Sinking Fund Commission	26,363.00
Interest	1,859,909.54

48,764,772.54

Pension Accumulation Fund 2,334,924.00
Sumner Traffic Tunnel — to balance 1943 operating deficit 315,573.88

State Charges:

State Tax and Assessments	\$2,584,543.00
Metropolitan District Assessments	725,018.59

3,309,561.59

Huntington Avenue Subway Rental Deficit 101,348.84
Refunds 2,800,502.76
Miscellaneous 11,016.60

Transfers:

To Special Revenue Funds 13,017.46

Total Disbursements

\$117,725,995.58

Cash Balance, December 31, 1944 (Exhibit A-2, Columns 2-3-4)

\$4,053,515.77

SCHEDULE B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Property and Poll Tax Accounts
Fiscal Year Ended December 31, 1944

DEBITS

YEAR OF LEVY	Balances From 1943	Commitments	Reinstated Taxes	Abatements After Payments	Adjustments
1936 and Prior	\$513,246.55		\$24,497.68	\$37,000.00	
1937	411,611.76		6,479.23	2,012.40	
1938	349,584.24		9,619.88	2,395.40	
1939	1,361,461.14		9,997.12	113,382.34	
1940	1,293,120.31		11,426.34	320,466.96	\$0.02
1941	1,275,828.26		22,294.24	415,070.12	
1942	2,012,544.42		30,886.03	700,687.08	11,279.34
1943	6,917,294.12		16,191.40	798,843.41	
1944		\$58,281,206.73		197,218.92	
Totals	\$14,134,690.80	\$58,281,206.73	\$131,391.92	\$2,587,076.63	\$11,279.36

SCHEDULE B-4
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1944

CREDITS

Receipts	Transfers to Tax Titles	Abatements		Adjustments	Balances to 1945
		Overlay	Special Overlay Reserve		
\$8,105.42	\$4,045.45	\$6,705.48	\$302,476.25		\$253,411.63
2,675.42	3,989.97		10,800.77		402,637.23
6,176.46	5,403.55	15,205.78			334,813.73
9,083.90	5,244.19	116,546.75			1,353,965.76
15,796.64	6,774.16	325,479.72			1,276,963.11
16,036.99	15,044.00	423,241.11		\$3,811.75	1,255,058.77
423,851.94	228,397.55	761,498.87			1,341,648.51
3,845,817.71	949,225.11	1,196,736.96		3,928.80	1,736,620.35
51,749,141.32	139.65	616,325.25			6,112,819.43
<u>\$56,076,685.80</u>	<u>\$1,218,263.63</u>	<u>\$3,461,739.92</u>	<u>\$313,277.02</u>	<u>\$7,740.55</u>	<u>\$14,067,938.52</u>

SCHEDULE B-5
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Changes in Surplus Account
Fiscal Year Ended December 31, 1944

Surplus as of December 31, 1943			\$6,347,529.89
Add:			
Excess Receipts over Estimates (Exhibit B-2):			
Corporation Tax	\$812,464.36		
Income Tax	492,167.00		
Motor Vehicle Excise Tax	32,628.89		
Schools	120,888.50		
Meal Tax (Old Age Assistance)	98,356.36		
Reimbursement from State:			
Port Authority	324.89		
Boxing Commission	1,568.02		
		\$1,558,398.02	
Unexpended Balances Remaining in Treasury (Exhibit B-3):			
City Departments	\$240,856.61		
County Departments	92,872.03		
Debt Requirements	14,024.05		
		347,752.69	
Reinstated Taxes (Schedule B-4)		131,696.12	
Tax Title abatements charged to overlays (Schedule C-3)		43,509.89	
Supplementary Assessments:			
December Warrant	\$237,723.57		
Town of Brookline	67.83		
		237,791.40	
			2,319,148.12
			\$8,666,678.01
Deduct:			
Deficits in Estimated Receipts (Exhibit B-2):			
Departmental Revenue — City	\$554,858.41		
Departmental Revenue — County	7,759.20		
Reimbursement from State:			
Land for Water Purposes	334.19		
Court House Maintenance	100,000.00		
Foreign Ships Excise Tax	83.34		
		\$663,035.14	
Excess School Receipts reserved for Appropriation in 1945 (Chapter 206, Acts of 1919)		120,888.50	
Taxes Transferred to Tax Titles (Schedule B-4)		1,218,263.63	
Motor Vehicle Excise Refunds charged before payment,		410.02	
Miscellaneous net adjustments		473.09	
			2,003,070.38
Surplus as of December 31, 1944			<u><u>\$6,663,607.63</u></u>

SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1944

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 489, Section 3				
Dec. 5, 1944	Dec. 30, 1944	City Debt Requirements, Interest.. Building Department; Unsafe Buildings, Securing, Re- moving, etc.	Boston Retirement Board.....		\$847.64
May 2, 1944		Reserve Fund.....	Building Department.....		17,245.92
Dec. 28, 1944		Building Department; Board of Appeal.....	City Council.....	\$3,500.00	
Dec. 5, 1944		Finance Commission.....	City Council.....	1,400.00	4,900.00
	Dec. 30, 1944	City Debt Requirements, Interest..	City Council Proceedings.....	\$2,000.00	
		City Council Proceedings.....	City Council Proceedings.....	300.00	2,300.00
	Dec. 30, 1944	City Debt Requirements, Interest..	City Documents.....	\$3,114.64	
		City Council Proceedings.....	City Documents.....	240.67	3,355.31
Sept. 27, 1944		Reserve Fund.....	Election Department.....	\$25,000.00	
Nov. 28, 1944		Police Department.....	Election Department.....	15,500.00	
	Dec. 30, 1944	City Debt Requirements, Interest..	Election Department.....	6,000.00	46,500.00
Dec. 28, 1944		City Debt Requirements, Interest..	Fire Department.....		38,607.37
	Dec. 30, 1944	City Debt Requirements, Interest..	Health Department.....		812.91
May 9, 1944		Reserve Fund.....	Hospital Department—Sanatorium Division.....		14,000.00
		Institutions Department: Long Island Hospital.....	Institutions Department: Steamer "Stephen J. O'Meara".....	\$1,000.00	
Sept. 19, 1944		Long Island Hospital.....	Steamer "Stephen J. O'Meara".....	2,300.00	
Nov. 28, 1944		Long Island Hospital.....	Steamer "Stephen J. O'Meara".....	1,355.00	
	Dec. 30, 1944	Long Island Hospital.....	Steamer "Stephen J. O'Meara".....	555.00	5,210.00
Dec. 20, 1944		Finance Commission.....	Licensing Board.....		2,000.00
	Dec. 21, 1944	Collecting Department.....	Mayor, Office Expenses.....	\$4,200.00	
	Dec. 30, 1944	City Debt Requirements, Interest..	Mayor, Office Expenses.....	841.60	
	Dec. 30, 1944	City Debt Requirements, Interest..	Mayor, Office Expenses.....	6,607.91	11,649.51
Aug. 16, 1944		Reserve Fund.....	Park Department.....	\$10,000.00	
Nov. 28, 1944		Police Department.....	Park Department.....	50,000.00	60,000.00
May 23, 1944		Reserve Fund.....	Recreational Program, Develop- ment, Activities, etc.....		25,000.00
Dec. 14, 1944		Reserve Fund.....	Cemetery Division.....		520.00
Dec. 20, 1944		Soldiers' Relief Department.....	Public Buildings Department.....	\$7,000.00	
	Dec. 30, 1944	City Debt Requirements, Interest..	Public Buildings Department.....	9,327.89	16,327.89
May 2, 1944		Reserve Fund.....	Old Fire House, Chestnut Hill Avenue, Brighton, Alterations and Additions.....		10,000.00
Oct. 3, 1944		Soldiers' Relief Department.....	Public Welfare Department: Central Office.....	\$100,000.00	
Dec. 28, 1944		Soldiers' Relief Department.....	Central Office.....	15,000.00	
	Dec. 30, 1944	City Debt Requirements, Interest..	Central Office.....	18,939.68	133,939.68
Sept. 12, 1944		Public Welfare Department: Central Office.....	Temporary Home.....	\$100.00	
Dec. 28, 1944		Central Office.....	Temporary Home.....	866.19	966.19
Oct. 10, 1944		Central Office.....	Wayfarers' Lodge.....	\$300.00	
Nov. 28, 1944		Central Office.....	Wayfarers' Lodge.....	200.00	
Dec. 28, 1944		Central Office.....	Wayfarers' Lodge.....	588.86	1,088.86
Nov. 28, 1944		Public Works Department: Ferry Service.....	Public Works Department: Bridge Service.....	\$3,700.00	
	Dec. 29, 1944	Granite Avenue Bridge.....	Bridge Service.....	1,051.02	
	Dec. 30, 1944	Assessing Department.....	Bridge Service.....	900.00	5,651.02

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1944

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
Nov. 28, 1944	Dec. 30, 1944	City Debt Requirements, Interest	Bridges, Repairs, etc.		\$3,900.00
Sept. 19, 1944		Public Works Department:			
July 25, 1944		Ferry Improvements, etc.	Ferry Service		980.00
		Paving Service	Lighting Service		1,500.00
		Fire Department	Sidewalks, Construction and Reconstruction of		870.00
			Sanitary Service	\$7,881.67	
Nov. 28, 1944	Dec. 30, 1944	City Debt Requirements, Interest			
		Emergency Compensation Allotment	Sanitary Service	26,000.00	
Nov. 28, 1944		Public Works Department:			
		Sewer Service	Sanitary Service	14,000.00	
Nov. 28, 1944		Ferry Improvements, etc.	Sanitary Service	3,700.00	
Nov. 28, 1944		Ferry Service	Sanitary Service	3,300.00	
Nov. 28, 1944		Paving Service	Sanitary Service	9,000.00	
Dec. 14, 1944		Soldiers' Relief Department	Sanitary Service	13,000.00	
Dec. 14, 1944		Boston Port Authority	Sanitary Service	2,500.00	
Dec. 14, 1944		Budget Department	Sanitary Service	1,000.00	
Dec. 14, 1944		City Clerk Department	Sanitary Service	1,000.00	
Dec. 14, 1944		City Planning Board	Sanitary Service	2,500.00	
Dec. 14, 1944		Police Department	Sanitary Service	70,000.00	
Dec. 14, 1944		Soldiers' Relief Department	Sanitary Service	800.00	
Dec. 14, 1944		Supply Department	Sanitary Service	8,000.00	
Dec. 14, 1944		Treasury Department	Sanitary Service	1,200.00	
	Dec. 30, 1944	Public Works Department:			
		Paving Service	Sanitary Service	7,000.00	
	Dec. 30, 1944	Paving Service	Sanitary Service	\$77.06	
					171,758.73
Sept. 12, 1944		Reserve Fund	Boston Veterans' Reception and Information Centre		5,000.00
Dec. 20, 1944		Reserve Fund	Contingent Fund	\$11,975.00	
	Dec. 30, 1944	City Debt Requirements, Interest	Contingent Fund	30,000.00	
					41,975.00
	Dec. 30, 1944	Public Celebrations	Conventions and Entertainment of Distinguished Guests	\$65.51	
	Dec. 30, 1944	Public Celebrations	Conventions and Entertainment of Distinguished Guests	964.60	
					1,030.11
Sept. 19, 1944		Reserve Fund	Public Celebrations	\$10,000.00	
Nov. 24, 1944		Reserve Fund	Public Celebrations	10,000.00	
					20,000.00
			Total — City Budget		<u>\$647,936.14</u>
Nov. 28, 1944		County Court House (Custodian)	Municipal Court, Dorchester District	\$896.85	
	Dec. 30, 1944	County Court House (Custodian)	Municipal Court, Dorchester District	376.79	
					\$1,273.64
Nov. 28, 1944		Superior Court, Civil Session, General Expenses	Associate Medical Examiner Service, Southern Division		175.00
	Dec. 26, 1944	Budget Department	Miscellaneous Expenses, Budget Department	\$165.24	
	Dec. 30, 1944	Budget Department	Miscellaneous Expenses, Budget Department	30.89	
					196.13
	Dec. 30, 1944	Miscellaneous Expenses, Budget Department	Miscellaneous Expenses, Collecting Department		2.77
Oct. 10, 1944		Penal Institutions Department:	Penal Institutions Department:		
		House of Correction	Office Expenses	\$1,800.00	
Dec. 20, 1944		House of Correction	Office Expenses	55.73	
					1,855.73
Sept. 27, 1944		House of Correction	Steamer "Michael J. Perkins"	\$1,500.00	
Nov. 28, 1944		Superior Court, Civil Session, General Expenses	Steamer "Michael J. Perkins"	854.39	
Dec. 14, 1944		Penal Institutions Department:			
		Eastern Avenue Wharf, Repairs, etc.	Steamer "Michael J. Perkins"	2,500.00	
					4,854.39

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1944

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
	Dec. 30, 1944	Municipal Court, City of Boston...	Emergency Compensation Allotment.....	\$311.55	
	Dec. 30, 1944	County Court House Custodian.....	Emergency Compensation Allotment.....	7,500.00	\$7,811.55
			Total — County Budget.....		<u>\$16,169.21</u>
	June 30, 1944	Water Service Surplus Receipts — 1943 (Special Revenue).....	City Loans, Redemption of.....	1,110,823.21	
	Dec. 31, 1944	Premiums on Permanent Loans.....	City Loans, Redemption of.....	2,229.40	\$1,113,052.61
			Total — Debt Requirements.....		\$1,113,052.61
	Dec. 31, 1943	School Committee Receipts.....	Damages by Dogs, etc.....		\$9,719.80
			Total — Miscellaneous.....		<u>\$9,719.80</u>

SPECIAL TRANSFERS

Chapter 225, Acts of 1941....	Special Overlay Deficit Reserve.....	General Revenue Receipts....	\$313,537.76
	Overlay Deficits Appropriated 1938, 1939, 1940 and 1941....	General Revenue Receipts....	1,901,720.17
Total — Special Transfers.....			<u>\$2,215,257.93</u>

SECTION C
SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
December 31, 1944

ASSETS

Cash in Treasury		\$4,243,999.13
United States Defense Bonds — Series F		3,533.50
Accounts Receivable:		
Tax Titles — Taxes and Assessments	\$4,143,356.38	
Tax Titles — on Water Rates	143,771.04	
Tax Possessions	2,324,205.38	
		<hr/>
		6,611,332.80
Departmental Commitments:		
Board of Real Estate Commissioners — Rentals	\$97,269.84	
House of Correction, Industries	2,142.89	
City Record	1,495.82	
Printing Department	108,210.05	
		<hr/>
		209,118.60
Water Rates and Services	\$1,394,793.80	
Water Added to Taxes — 1944 and Prior	277,061.97	
		<hr/>
		1,671,855.77
Summer Traffic Tunnel — Income Deficit		218,179.12
		<hr/>
Total		<u><u>\$12,958,018.92</u></u>

EXHIBIT C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

BALANCE SHEET
DECEMBER 31, 1944

LIABILITIES AND RESERVES

Appropriation Balances:		
Rapid Transit Interest and Sinking Funds	\$375,774.39	
War Production Program	10,077.92	
Federal Welfare Grants	7,858.44	
Federal Health Grants	2,740.26	
Federal Cadet Nursing Program	45,276.73	
House of Correction, Industries	10,002.68	
Municipal Advertising	618.42	
Foreclosed Real Estate, Emergency Reconstruction	1,484.62	
Sumner Traffic Tunnel, Excess Sinking Fund Requirements	136,627.61	
		\$590,461.07
Warrants Payable:		
General Revenue	\$1,395,061.12	
Capital Improvements	16,102.41	
		1,411,163.53
Debt Due and Unpaid		154,650.00
Reserved Accounts:		
Street Openings Account	\$11,047.93	
Pay Roll Tailings	46,289.32	
Interest Tailings	2,066.25	
Unclaimed Money	750.58	
Sales of City Property:		
General	\$81,907.33	
Schools	2,809.00	
Water	9,200.00	
		93,916.33
Duplicates and Overpayments	49,859.91	
Hospital Department, Unclaimed Property	489.05	
Tax Titles to be Refunded	1,420.97	
Collecting Department, Suspense Account	849.85	
Park Department, Suspense Account	4,653.71	
Tellers' Adjustment Account	620.22	
Unliquidated Reserve — 1944 and Prior	108,719.25	
Pay Roll Deductions — Purchase of Defense Bonds	158,527.33	
Water Division, Deposit Account	4,739.00	
Withholding Tax Deductions	465,710.63	
Typewriter Replacement Reserve	3,542.38	
Special Guaranty Deposit Account	500.00	
Equipment Replacement Reserve	4,089.00	
Protested Sidewalk Assessments	840.39	
		958,632.10
Revenues Available When Collected:		
Accounts Receivable	\$6,609,911.83	
Departmental Commitments	209,118.60	
Water	1,671,855.77	
		8,490,886.20
Surplus — Available for Appropriation:		
Water Service	\$1,350,224.10	
Board of Real Estate Commissioners	2,001.92	
		1,352,226.02
Total		<u>\$12,958,018.92</u>

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1944

DEPARTMENT OR ACTIVITY	Balances From 1943	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1944	To	From
INCOME DEPARTMENTS				
City Record, Publication of		\$8,706.40	\$13,017.46	
Printing Department	\$19,864.75	382,683.29	83,142.10	
Summer Traffic Tunnel	14.38	1,288,090.00		\$136,627.61
Maintenance and Operation	\$260,220.64			
Sinking Funds	273,024.00			
Interest	\$36,411.25			
Water Service	1,110,823.21	5,527,886.19		1,110,823.21
Auditing Department	\$600.00			
Collecting Department	107,622.69			
Public Works Department	1,041,897.85			
Serial Loans	41,000.00			
Interest	12,212.50			
Metropolitan District Assess- ment	2,974,083.69			
Refunded Rates	228.80			
Refunded Tax Titles	16.56			
Sales of Water Property	9,200.00			
Penal Institutions Department:				
Industries — General	794.68	12,460.32		
Poultry Industry	5,704.30	35,518.34		
Board of Real Estate Commissioners		306,441.65		94,899.50
Maintenance	\$209,171.84			
Refunded Rents	368.39			
Totals — Income Departments	\$1,146,401.32	\$7,561,786.19	\$96,159.56	\$1,342,350.32

DEBT REQUIREMENTS				
Redemption of Floating Debt:				
Tax Title Loans		\$1,470,087.01		
Rapid Transit Interest and Sinking Fund	\$812,362.97	2,536,553.94		
Totals — Debt Requirements	\$812,362.97	\$4,006,640.95		

FEDERAL GRANTS				
Public Welfare Department:				
Aid to Dependent Children		\$371,250.26		
Aid to Dependent Children, Administration Expenses	\$23,354.07	66,357.51		
Old Age Assistance		3,144,983.82		
Old Age Assistance, Administration Expenses,	3,335.36	104,831.94		
Health Department:				
Health Education, No. 3	1,134.18	2,647.50		
Health Education, No. 4		2,647.50		
Social Disease Control, No. 3	724.97	6,150.00		
Social Disease Control, No. 4		5,050.00		

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1944

Total Amount Available	Expenditures (Schedule C-2)			Deficit to be Raised in 1945 Tax Levy	Balances	
	Cash	Warrants Payable	Total		Unexpended	Unencumbered
\$21,723.86	\$19,046.99	\$2,676.87	\$21,723.86			
485,690.14	479,318.96	6,371.18	485,690.14			
1,151,476.77	1,360,765.29	8,890.60	1,369,655.89	\$218,179.12		
5,527,886.19	4,152,735.88	24,926.21	4,177,662.09			\$1,350,224.10
9,200.00						9,200.00
13,255.00	12,534.06	58.85	12,592.91		\$662.09	
41,222.64	31,882.05		31,882.05		9,340.59	
211,542.15	200,978.02	8,562.21	209,540.23			2,001.92
\$7,461,996.75	\$6,257,261.25	\$51,485.92	\$6,308,747.17	\$218,179.12	\$10,002.68	\$1,361,426.02
\$1,470,087.01	\$1,396,897.51	\$73,189.50	\$1,470,087.01			
3,348,916.91	2,973,142.52		2,973,142.52		\$375,774.39	
\$4,819,003.92	\$4,370,040.03	\$73,189.50	\$4,443,229.53		\$375,774.39	
\$371,250.26	\$371,250.26		\$371,250.26			
89,711.58	85,972.35		85,972.35		\$3,739.23	
3,144,983.82	3,144,983.82		3,144,983.82			
108,167.30	104,048.09		104,048.09		4,119.21	
3,781.68	3,049.29	\$732.39	3,781.68			
2,647.50	1,393.40	100.00	1,493.40		1,154.10	
6,874.97	6,874.97		6,874.97			
5,050.00	3,233.84	230.00	3,463.84		1,586.16	

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY	Balances From 1943	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1944	To	From
Hospital Department:				
Cadet Nursing Program	\$31,043.76	\$135,018.15		
School Committee:				
War Production Program, No. 1	14,692.67	156,839.76		
Totals — Federal Grants	<u>\$74,285.01</u>	<u>\$3,995,776.44</u>		
MISCELLANEOUS				
Betterments		\$63,353.93		
City Hospital, Unclaimed Property	\$489.05			
Collecting Department, Suspense Account	849.85			
Debt Drawn for and Unpaid	105,000.00	129,650.00		
Duplicates and Overpayments	35,408.15	73,451.60		
Equipment Replacement Reserve		4,669.50		
Foreclosed Real Estate, Emergency Reconstruc- tion	72,465.14		\$11,757.40	
Interest Tailings	1,522.50	703.75		
Installation of Federal Surplus Commodity Stamp Plan	239,705.00			\$239,705.00
Municipal Advertising	618.42			
Park Department, Suspense Account	4,653.71			
Pay Roll Deductions for Purchase of Defense Bonds	112,467.28	733,242.35		
Pay Roll Tailings	39,255.67	9,854.53		
Sales of City Property — General	\$1,906.33	1.00		
Sales of City Property — Schools	2,809.00			
Special Guarantee Deposit Account	500.00			
Street Openings Account	11,292.93	4,860.00		
Tellers' Adjustment Account	742.44	1,315.65		
Typewriter Replacement Reserve	8.88			
Unclaimed Money	563.00	187.58		
Unliquidated Reserve — City — 1941	1,943.20			
Unliquidated Reserve — City — 1942	4,847.38			
Unliquidated Reserve — City — 1943	137,246.36	3.05		
Unliquidated Reserve — City — 1944		89,810.86		
Unliquidated Reserve — County — 1941	4,231.71			
Unliquidated Reserve — County — 1942	24.53			
Unliquidated Reserve — County — 1943	5,581.78			
Unliquidated Reserve — County — 1944		988.26		
Warrants Payable	1,269,380.17	1,411,163.53		
Water Service, Deposit Account	3,598.00	27,699.00		
West Roxbury Parkway	840.39			
Withholding Tax Deductions	469,760.08	3,963,300.22		
Refunded Tax Titles — General Revenue		15,017.06		
Summer Traffic Tunnel — Excess Primary Sinking Fund Requirement			136,627.61	
Totals — Miscellaneous	<u>\$2,607,710.95</u>	<u>\$6,529,271.87</u>	<u>\$148,385.01</u>	<u>\$239,705.00</u>

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1944

Total Amount Available	Expenditures (Schedule C-2)			Deficit to be Raised in 1945 Tax Levy	Balances	
	Cash	Warrants Payable	Total		Unexpended	Unencumbered
\$166,061.91	\$116,898.73	\$3,886.45	\$120,785.18		\$45,276.73	
171,532.43	152,575.58	8,878.93	161,454.51		10,077.92	
\$4,070,061.45	\$3,990,280.33	\$13,827.77	\$4,004,108.10		\$65,953.35	
\$63,353.93	\$63,353.93		\$63,353.93			
489.05					\$489.05	
849.85					849.85	
234,650.00	80,000.00		80,000.00		154,650.00	
108,859.75	58,999.84		58,999.84		49,859.91	
4,669.50	580.50		580.50		4,089.00	
84,222.54	56,790.81	\$25,947.11	\$2,737.92		1,484.62	
2,226.25	160.00		160.00		2,066.25	
618.42					618.42	
4,653.71					4,653.71	
\$45,709.63	\$87,182.30		\$87,182.30		158,527.33	
49,110.20	2,820.88		2,820.88		46,289.32	
81,907.33					81,907.33	
2,809.00					2,809.00	
500.00					500.00	
16,152.93	5,105.00		5,105.00		11,047.93	
2,058.09	1,437.87		1,437.87		620.22	
8.88					8.88	
750.58					750.58	
1,943.20	114.38		114.38		1,828.82	
4,847.38	669.60		669.60		4,177.78	
137,249.41	129,153.15	\$71.53	130,024.68		7,224.73	
89,810.86					89,810.86	
4,231.71	14.00		14.00		4,217.71	
24.53	21.95		21.95		2.58	
5,581.78	5,113.27		5,113.27		468.51	
988.26					988.26	
2,680,543.70	1,269,380.17		1,269,380.17		1,411,163.53	
31,297.00	26,558.00		26,558.00		4,739.00	
840.39					840.39	
4,433,060.30	3,967,349.67		3,967,349.67		465,710.63	
15,017.06	15,017.06		15,017.06			
136,627.61					136,627.61	
\$9,045,662.83	\$6,369,822.38	\$26,818.64	\$6,396,641.02		\$2,649,021.81	

SCHEDULE C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1944

Balance, January 1, 1944		\$4,325,186.37
Receipts:		
Tax Titles and Possessions		\$1,485,104.07
Revenues Reserved for Special Objects:		
Betterments	\$63,353.93	
Duplicates and Overpayments	73,451.60	
Pay Roll Tailings	9,854.53	
Interest Tailings	703.75	
Sales of City Property — General	1.00	
Unclaimed Money — County	187.58	
Tellers' Adjustment Account	1,315.65	
Street Openings Account	4,860.00	
Water Division — Deposit Account	27,699.00	
Pay Roll Deductions for Purchase of War Bonds	733,242.35	
Withholding Tax Deductions	3,963,300.22	
Unliquidated Reserve 1943 — City	3.05	
Unliquidated Reserve 1944 — City	89,810.86	
Unliquidated Reserve 1944 — County	988.26	
City Debt Requirements, Interest	72.92	
Equipment Replacement Reserve	4,669.50	
		<u>4,973,514.20</u>
Federal Grants		3,995,776.44
Rapid Transit Rentals		2,536,481.02
Revenue Departments:		
Water Rates, etc.	\$5,527,886.19	
Printing Department	382,683.29	
Summer Tunnel, Tolls, etc.	1,288,090.00	
House of Correction, Industries	47,978.66	
City Record, Publication of	8,706.40	
Board of Real Estate Commissioners	306,441.65	
Summer Tunnel Deficit — Raised in Tax Levy	315,573.88	
		<u>7,877,360.07</u>
Total Receipts		20,868,235.80
Adjustments:		
Warrants Payable		\$1,411,163.53
Debt Drawn for but Unpaid		129,650.00
Premiums on Permanent Loans		2,369.51
Transfers:		
From City Debt Requirements, Interest (General Revenue) to City Record, Publication of	13,017.46	
From Board of Real Estate Commissioners (Receipts) to Printing Department	83,142.10	
From Board of Real Estate Commissioners (Receipts) to Foreclosed Real Estate Emergency Reconstruction	11,757.40	
		<u>1,651,100.00</u>
Total Balance, Receipts, Adjustments and Transfers		\$26,844,522.17

SCHEDULE C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1944

Payments:

From Revenues Reserved for Special Objects:

Betterments	\$63,353.93
Debt Drawn for but Unpaid	80,000.00
Duplicates and Overpayments	58,999.84
Pay Roll Tailings	2,820.88
Interest Tailings	160.00
Tellers' Adjustment Account	1,437.87
Street Openings Account	5,105.00
Water Division, Deposit Account	26,558.00
Pay Roll Deductions for Purchase of War Bonds	687,182.30
Withholding Tax Deductions	3,967,349.67
Foreclosed Real Estate Emergency Reconstruction,	82,737.92
Equipment Replacement Reserve	580.50
Unliquidated Reserve 1943 — City	130,024.68
Unliquidated Reserve 1943 — County	5,113.27
Unliquidated Reserve 1942 — City	669.60
Unliquidated Reserve 1942 — County	21.95
Unliquidated Reserve 1941 — City	114.38
Unliquidated Reserve 1941 — County	14.00

\$5,112,243.79

Revenue Departments:

	Maintenance	Debt and Interest
City Record	\$21,723.86	
Printing Department	485,690.14	
Summer Tunnel	260,220.64	\$1,109,435.25
Water Service	1,150,365.90	53,212.50
Board of Real Estate Commissioners,	209,540.23	
House of Correction, Industries	44,474.96	

	\$2,172,015.73	\$1,162,647.75
Metropolitan Water Assessment	1,026,326.71	1,947,756.98

\$3,198,342.44 \$3,110,404.73

	6,308,747.17
Tax Title Loans, Redemption	1,470,087.01
Rapid Transit, Interest and Sinking Funds	2,973,142.52
Federal Grants	4,004,108.10
Refunded Tax Titles, General Revenue	15,017.06
Warrants Payable	1,269,380.17

Total Payments \$21,152,725.82

Transfers:

From Water Surplus to Debt and Interest (General Revenue)	\$1,110,823.21
From Board of Real Estate Commissioners (Receipts) to Printing Department	83,142.10
From Board of Real Estate Commissioners (Receipts) to Foreclosed Real Estate Emergency Reconstruction	11,757.40
From Installation of Federal Surplus Commodity Stamp Plan to General Revenue Maintenance	239,705.00

Adjustments:

Premium on Permanent Loans	2,369.51
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1,447,797.22

Total Payments, Transfers and Adjustment \$22,600,523.04

Balance, December 31, 1944 (Exhibit C-1) \$4,243,999.13

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1944

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
DEPARTMENTAL MAINTENANCE		
Auditing Department, Water Division	\$600.00	\$600.00
City Record, Publication of	21,723.86	7,165.16
Collecting Department, Water Division	107,622.69	81,556.00
Board of Real Estate Commissioners	209,171.84	20,858.23
Printing Department	374,282.70	248,383.01
Departmental Stationery and Postage	111,407.44	
Summer Traffic Tunnel	260,220.64	176,431.65
Water Service	1,041,897.85	788,552.28
Total Departmental Maintenance (Exhibit C-2)	<u>\$2,126,927.02</u>	<u>\$1,323,546.33*</u>
DEBT REQUIREMENTS		
Redemption of Floating Debt:		
Tax Title Loans from Commonwealth	\$1,470,087.01	
Redemption of Funded Debt:		
Rapid Transit, Serial Loan	6,000.00	
Water Service, Serial Loans	41,000.00	
Payments to Sinking Fund Commission:		
Rapid Transit	\$40,049.97	
Summer Traffic Tunnel	273,024.00	
Interest:		
Rapid Transit	2,127,092.55	
Summer Traffic Tunnel	\$36,411.25	
Water Service	12,212.50	
Total Debt Requirements (Exhibit C-2)	<u>\$5,605,877.28</u>	
METROPOLITAN WATER ASSESSMENT		
Serial Loans	\$1,113,463.80	
Interest	\$34,293.18	
Maintenance	938,107.71	
On account of Brookline credit	88,219.00	
Total Metropolitan Water Assessment (Exhibit C-2)	<u>\$2,974,083.69</u>	
REFUNDS		
Water Rates	\$228.80	
Tax Titles, Water	16.56	
Rents — Board of Real Estate Commissioners	368.39	
Total Refunds (Exhibit C-2)	<u>\$613.75</u>	
Penal Industries:		
General	\$12,592.91	
Poultry	31,882.05	
Total Industries (Exhibit C-2)	<u>\$44,474.96</u>	
* Regular Pay Roll Payments	\$1,227,377.47	
Emergency Compensation Allowance	96,168.86	
	<u>\$1,323,546.33</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1944

Contractual Services	Equipment	Supplies	Materials	Special Items
\$14,360.91	\$19.00	\$178.79		
10,668.58	319.35	14,554.44	\$6.82	\$517.50
179,918.94	865.07	7,039.53	410.07	80.00
55,166.95	1,119.02	4,169.35	62,073.63	3,370.74
			111,407.44	
70,589.07	2,868.47	5,530.90	3,964.85	835.70
155,576.75	13,644.67	22,238.30	41,120.86	20,764.99
<hr/> \$486,281.20	<hr/> \$18,835.58	<hr/> \$53,711.31	<hr/> \$218,983.67	<hr/> \$25,568.93

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1944

DEPARTMENT OR ACTIVITY		Total Expenditures	Personal Service
FEDERAL GRANTS			
Aid Disbursements:			
Dependent Children		\$371,250.26	
Old Age Assistance		3,144,983.82	
Administration Expenses:			
Dependent Children		85,972.35	\$85,972.35
Old Age Assistance		104,048.09	104,048.09
Public Health:			
Cadet Nursing Program		120,785.18	52,826.84
Health Education		5,275.08	1,913.28
Social Disease Control		10,338.81	6,630.54
War Production:			
School Program		161,454.51	132,970.61
Total Federal Grants (Exhibit C-2)		<u>\$4,004,108.10</u>	<u>\$384,361.71</u>
MISCELLANEOUS			
Betterments		\$63,353.93	
Debt Drawn for and Unpaid		80,000.00	
Defense Bond Pay Roll Deductions		687,182.30	
Duplicates and Overpayments		58,999.84	
Equipment Replacement Reserve		580.50	
Foreclosed Real Estate, Emergency Reconstruction		82,737.92	
Interest Tailings		160.00	
Pay Roll Tailings		2,820.88	
Refunded Tax Titles, General Revenue		15,017.06	
Street Openings Account		5,105.00	
Tellers' Adjustment Account		1,437.87	
Unliquidated Reserve, 1941		128.38	
Unliquidated Reserve, 1942		691.55	
Unliquidated Reserve, 1943		135,137.95	
Warrants Payable		1,269,380.17	
Water Service, Deposit Account		26,558.00	
Withholding Tax Deductions		3,967,349.67	
Total Miscellaneous (Exhibit C-2)		<u>\$6,396,641.02</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1944

Contractual Services	Equipment	Supplies	Materials	Special Items
				\$371,250.26
				3,144,983.82
\$47,132.35	\$20,626.99	\$199.00		
2,477.45	131.00	753.35		
1,350.00	801.28	1,556.99		
		28,483.90		
\$50,959.80	\$21,559.27	\$30,993.24		\$3,516,234.08

SCHEDULE C-3
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Analysis of Tax Title Account
Fiscal Year Ended December 31, 1944

Balance, December 31, 1943		\$4,479,896.27
Additions:		
Commitments (Costs and Interest)	\$59,960.39	
Transfers from Tax Accounts (Schedule B-4)	1,218,263.63	
Transfers from Moth Assessments	70.00	
Transfers from Sidewalk Assessments	320.84	
Transfers from Building Department	2,406.50	
Refunds after Payment	16,068.35	
	<hr/>	1,297,089.71
		<hr/>
		\$5,776,985.98
Decreases:		
Receipts (Schedule C-1)	\$1,157,674.07	
Abatements charged to Special Overlay Reserve (Schedule B-5)	260.74	
Abatements charged to Overlay Accounts (Schedule B-5)	43,249.15	
Transfers to Tax Possessions (Schedule C-4)	273,380.43	
Transfers to Tax Accounts (Schedule B-4)	131,391.92	
Transfers to Sidewalk Assessments	52.39	
Transfers to Moth Assessments	22.80	
Canceled Costs and Interest	27,670.57	
	<hr/>	1,633,702.07
		<hr/>
Balance, December 31, 1944 (Exhibit C-1)		<u><u>\$4,143,283.91</u></u>

SCHEDULE C-4
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Analysis of Tax Possessions Account
Fiscal Year Ended December 31, 1944

Balance, December 31, 1943		\$2,432,041.58	
Additions:			
Commitments (Land Court Fees, etc.)	\$6,663.08		
Transfers from Tax Titles — General Revenue	273,380.43		
Transfers from Tax Titles — Sinking Funds	13,115.98		
Transfers from Tax Titles — Water	6,320.97		
Profit on Sales	29,433.89		
			328,914.35
			<u>\$2,760,955.93</u>
Decreases:			
Receipts (Schedule C-1)	\$327,430.00		
Loss on Sales	109,320.55		
			436,750.55
Balance, December 31, 1944 (Exhibit C-1)			<u><u>\$2,324,205.38</u></u>

SCHEDULE C-5
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1944

Authority		From the Appropriation for	To the Appropriation for	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3			
	Dec. 30, 1944 Dec. 30, 1944	City Debt Requirements, Interest..... Board of Real Estate Commissioners, Receipts.	City Record, Receipts..... Printing Department, Receipts.....	\$13,017.46 \$3,142.10
Dec. 28, 1944 Dec. 30, 1944	Board of Real Estate Commissioners, Receipts..... Sumner Traffic Tunnel, Receipts.....	Total, Income Departments..... Foreclosed Real Estate, Emergency Reconstruction..... Sumner Traffic Tunnel, Excess Primary Sinking Fund Requirement.....	\$96,159.56 \$11,757.40 136,627.61
			Total, Miscellaneous.....	\$148,385.01
SPECIAL TRANSFERS				
	June 30, 1944	Water Service, Receipts.....	City Loans, Redemption of.....	\$1,110,823.21

SECTION D
CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Balance Sheet
December 31, 1944

ASSETS

Cash in Treasury		\$991,918.35
Accounts Receivable:		
Boylston Street Subway	\$229,153.05	
Huntington Avenue Subway	106,184.08	
		335,337.13
Loans Authorized and Unissued:		
Public Ways, Construction of	\$1,600,000.00	
Huntington Avenue Subway	200,000.00	
Huntington Avenue Underpass	50,000.00	
New City Hall, Plans, etc.	10,000.00	
		1,860,000.00
Total		<u>\$3,187,255.48</u>

LIABILITIES AND RESERVES

Appropriation Balances	\$991,918.35
Revenues Available when Collected	335,337.13
Construction Authorized	1,860,000.00
Total	<u>\$3,187,255.48</u>

SCHEDULE D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1944

Balance, January 1, 1944	\$860,011.61
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RECEIPTS

Bonds Issued:

Sewerage Works	\$200,000.00	
Public Ways, Construction of	1,400,000.00	
Huntington Avenue Subway Extension	150,000.00	
		\$1,750,000.00

Miscellaneous:

Huntington Avenue Subway	\$17,679.70	
Traffic Tunnel, Rental, Sales, etc.	348.75	
Dorchester Rapid Transit	49.96	
Public Ways, Construction of	6,308.68	
		24,387.09

Total Receipts	1,774,387.09
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Total, Balance and Receipts	\$2,634,398.70
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PAYMENTS

Capital Outlays:

New Fire Stations, etc.	\$8,349.99	
Park and Playground Improvements, etc.	3,370.37	
Playgrounds, Establishment and Extension	342.82	
Bridges, Construction of	84,317.66	
Public Ways, Construction of	1,052,679.93	
Sewerage Works	322,628.83	
Highways, Making of	4,550.80	
Boston Tunnel and Subway	27,402.55	
Boylston Street Subway	2,119.58	
Boylston Street Subway, Acts of 1930	3,558.88	
Dorchester Rapid Transit	1,924.12	
Dorchester Tunnel	2,125.29	
East Boston Tunnel Alterations	342.62	
East Boston Tunnel Alterations, Acts of 1924	633.87	
Huntington Avenue Subway	121,357.18	
Traffic Tunnel	6,775.86	
		1,642,480.35

Total Payments	1,642,480.35
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Balance, December 31, 1944 (Exhibit D-1)	\$991,918.35
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EXHIBIT D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1944

DEPARTMENT AND IMPROVEMENT	Balances from 1943	Credits		Transfers (Schedule D-2)	
		Revenue Received During 1944	Loans Issued in 1944	To	From
BOSTON TRAFFIC COMMISSION					
Automatic Traffic Control Signals in Various Sections of the City,	\$35,193.13				
FIRE DEPARTMENT					
New Fire Stations and Additions to and Improvement of Existing Fire Stations	26,737.17				
PARK DEPARTMENT					
Airport Improvements	169.02				\$169.02
Park and Playground Improvements, etc.	3,628.24			\$6,035.99	
Playgrounds, Establishment and Extension of	5,305.22				
Tenean Beach, Purchase and Improvement of Beach Land	5,866.97				5,866.97
PUBLIC BUILDINGS DEPARTMENT					
Gymnasium, South Boston, Establishment of	42,583.50				
New City Hall, Plans, etc.					
PUBLIC WORKS DEPARTMENT					
Bridges, Construction of	128,726.86				
Public Ways, Construction of	73,385.12	\$6,308.68	\$1,400,000.00		
Sewerage Works	175,580.02		200,000.00		
STREET LAYING-OUT DEPARTMENT					
Highways, Making of	\$4,218.67				
TRANSIT DEPARTMENT					
Arlington Station	1,782.80				
Boston Tunnel and Subway	27,406.44			5,000.00	
Boylston Street Subway	3,231.50				
Boylston Street Subway, Chapter 394, Acts of 1930	30,449.86				
Cambridge Connection	10,511.17				5,000.00
Dorchester Rapid Transit	17,379.16	49.96			
Dorchester Tunnel	4,122.44			15,000.00	
East Boston Tunnel Alterations	2,900.07				
East Boston Tunnel Alterations, Acts of 1924	2,177.02				
East Boston Tunnel Extension	4,227.95				
Huntington Avenue Subway, Acts of 1937 and 1938	66,717.18	17,679.70	150,000.00	13,800.49	
Huntington Avenue Underpass, Chapter 395, Acts of 1938	13,800.49				13,800.49
Hyde Park Street Railway	534.19				
Traffic Tunnel	69,608.17	348.75			
Tremont Street Subway Alterations, Acts of 1924	20,769.25				15,000.00
Totals	\$860,011.61	\$24,387.09	\$1,750,000.00	\$39,836.48	\$39,836.48

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1943

Total Amounts Available	Expenditures			Balances to 1945			
	Cash	Warrants Payable	Total	Unexpended	Loans Author- ized but not Issued	Unliquidated	Unencumbered
\$38,193.13				\$38,193.13		\$1,643.38	\$36,549.75
26,737.17	\$7,462.92	\$887.07	\$8,349.99	18,387.18		5,774.59	12,612.59
9,664.23	3,370.37		3,370.37	6,293.86		55.00	6,238.86
5,305.22	342.82		342.82	4,962.40			4,962.40
42,583.50				42,583.50		1,456.00	41,127.50
					\$10,000.00		10,000.00
128,726.86	84,317.66		84,317.66	44,409.20		18,010.83	26,398.37
1,479,693.80	1,052,679.93		1,052,679.93	427,013.87	1,600,000.00	532,786.72	1,494,227.15
375,580.02	322,476.40	152.43	322,628.83	52,951.19		32,795.94	20,155.25
84,218.67	4,550.80		4,550.80	79,667.87		79,667.87	
1,782.80				1,782.80			1,782.80
32,406.44	27,402.55		27,402.55	5,003.89		85.00	4,918.89
3,231.50	2,119.58		2,119.58	1,111.92		101.60	1,010.32
30,449.86	3,558.88		3,558.88	26,890.98			26,890.98
5,511.17				5,511.17			5,511.17
17,429.12	1,924.12		1,924.12	15,505.00			15,505.00
19,122.44	2,125.29		2,125.29	16,997.15		74.75	16,922.40
2,900.07	342.62		342.62	2,557.45			2,557.45
2,177.02	633.87		633.87	1,543.15			1,543.15
4,227.95				4,227.95			4,227.95
248,197.37	121,357.18		121,357.18	126,840.19	200,000.00	5,617.46	321,222.73
					50,000.00		50,000.00
534.19				534.19			534.19
69,956.92	6,775.86		6,775.86	63,181.06		239.00	63,181.06
5,769.25				5,769.25			5,530.25
\$2,634,398.70	\$1,641,440.85	\$1,039.50	\$1,642,480.35	\$991,918.35	\$1,860,000.00	\$678,308.14	\$2,173,610.21

SCHEDULE D=2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1944

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3				
	Dec. 30, 1944	Park Department: Airport Improvements.....	Park Department: Park and Playground Improve- ments, etc.....	\$169.02	\$6,035.99
	Dec. 30, 1944	Tenean Beach, Purchase and Im- provement of Beach Land.....	Park and Playground Improve- ments, etc.....	5,866.97	
	Dec. 26, 1944	Transit Department: Cambridge Connection.....	Transit Department: Boston Tunnel and Subway.....	\$5,000.00	33,800.49
	Dec. 26, 1944	Tremont Street Subway Altera- tions, Acts of 1924.....	Dorchester Tunnel.....	15,000.00	
	Dec. 26, 1944	Huntington Avenue Underpass, Chapter 395, Acts of 1938.....	Huntington Avenue Subway, Acts of 1937 and 1938.....	13,800.49	
			Total— Capital Improvement Funds.....	\$39,836.48	

SECTION E

DEBT AND SINKING FUNDS

EXHIBIT E-1
City of Boston and County of Suffolk
BALANCE SHEETS — DEBT AND SINKING FUNDS
January 1 and December 31, 1944

	January 1, 1944	December 31, 1944
ASSETS		
Cash — Sinking Fund Commission:		
In Treasury and Depositories	\$2,575,442.40	\$2,653,304.90
Investments—Sinking Fund Commission	21,289,450.00	17,693,450.00
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street	\$14,524.83	\$9,494.81
Sewer	8,109.97	6,617.68
	22,634.80	16,112.49
Apportioned but not Due:		
Street	\$130,528.08	\$108,627.29
Sewer	59,017.67	55,286.49
	189,545.75	163,913.78
Unapportioned:		
Street	\$307,118.88	\$315,548.73
Sewer	50,657.17	35,984.13
	357,776.05	351,532.86
Tax Titles — Street and Sewer Assessments	109,632.19	96,871.94
Amounts to be Provided for Retirement of Net Funded or Fixed Debt:		
Sinking Fund	\$57,374,543.56	\$55,764,826.54
Serial	53,874,350.00	46,849,850.00
	*111,248,893.56	*102,614,676.54
Liquidating Debt	2,896,897.51	1,426,810.50
Total Assets	<u>\$138,690,272.26</u>	<u>\$125,016,673.01</u>
LIABILITIES AND SURPLUS		
Sinking Fund Loans:		
Inside Debt Limit	\$3,563,000.00	\$1,554,000.00
Outside Debt Limit	76,637,600.00	74,051,600.00
	\$80,200,600.00	\$75,605,600.00
Serial Loans:		
Inside Debt Limit	\$29,245,000.00	\$27,713,000.00
Outside Debt Limit	24,629,350.00	19,136,850.00
	53,874,350.00	46,849,850.00
Tax Title Loans	2,896,897.51	1,426,810.50
Revenues Available when Collected:		
Special Assessments	\$569,956.60	\$531,559.13
Tax Titles	109,632.19	96,871.94
	679,588.79	628,431.07
Sinking Fund Surplus	1,038,835.96	505,981.44
Total Liabilities and Surplus,	<u>\$138,690,272.26</u>	<u>\$125,016,673.01</u>

* Sinking Fund Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Funded Debt
Fiscal Year Ended December 31, 1944

Gross funded debt, December 31, 1943		\$134,074,950.00
Add funded debt issued in 1944:		
City Debt	\$2,150,000.00	
Rapid Transit Debt	150,000.00	
	<hr/>	2,300,000.00
		<hr/>
		\$136,374,950.00
Deduct funded debt paid in 1944:		
City Debt	\$12,654,500.00	
County Debt	135,000.00	
Water Debt	41,000.00	
Rapid Transit Debt	1,089,000.00	
	<hr/>	13,919,500.00
		<hr/>
Gross funded debt, December 31, 1944		\$122,455,450.00
Sinking Funds, December 31, 1943	\$23,864,892.40	
Receipts during 1944	1,875,384.91	
	<hr/>	\$25,740,277.31
		<hr/>
Payments during 1944	5,393,522.41	
	<hr/>	
Total redemption means, December 31, 1944		20,346,754.90
		<hr/>
Net funded debt, December 31, 1944		<u><u>\$102,108,695.10</u></u>

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Floating Debt
Fiscal Year Ended December 31, 1944
LOANS IN ANTICIPATION OF REVENUE

Loans brought forward from 1943		\$9,000,000.00
Loans issued during 1944		*32,500,000.00
		<u>\$41,500,000.00</u>
Less 1943 Loans paid off	\$9,000,000.00	
Less 1944 Loans paid off	<u>24,000,000.00</u>	
		<u>33,000,000.00</u>
Net outstanding obligations		<u><u>\$8,500,000.00</u></u>

* Total authorized by City Council, \$40,000,000.

TAX TITLE LOANS
(Chapter 49, Acts of 1933 as amended)

Loans outstanding, December 31, 1943	*\$2,896,897.51
Less payments to Treasurer of the Commonwealth	<u>1,470,087.01</u>
Balance outstanding, December 31, 1944	<u><u>\$1,426,810.50</u></u>

* Under the provisions of Chapter 49, Acts of 1933, this amount will be liquidated by monthly payments to the Treasurer of the Commonwealth of receipts from Tax Titles pledged to the redemption of the Loan.

EXHIBIT E-4
City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Debt Incurring Power in 1944

Total debt incurring power within the debt limit (2½ per cent of \$1,438,927,624, the average assessed valuation for three years, less abatements)		\$35,973,190.60
Debt incurred:		
Total funded debt, city and county	\$134,074,950.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$25,440,250.00	
Traffic Tunnel debt	16,000,000.00	
Traffic Tunnel debt, "Series B"	3,000,000.00	
Traffic Tunnel debt, "Series C"	600,000.00	
County debt	1,446,000.00	
Rapid Transit debt	54,780,700.00	
	<hr/>	
	\$101,266,950.00	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	4,391,000.00	
	<hr/>	105,657,950.00
Funded debt within the debt limit		\$28,417,000.00
Offsets to funded debt:		
Sinking funds	\$23,864,892.40	
Less sinking funds for debt outside the debt limit:		
City	\$3,221,667.72	
Rapid Transit	15,096,278.37	
Traffic Tunnel	1,438,300.73	
Traffic Tunnel, "Series B"	608,320.18	
Traffic Tunnel, "Series C"	81,035.28	
	<hr/>	20,445,602.28
Offsets to funded debt within the debt limit		3,419,290.12
	<hr/>	
Net indebtedness within the debt limit, December 31, 1943	\$24,997,709.88	
Loans authorized but not issued (within the debt limit)	210,000.00	
	<hr/>	
Used debt incurring power within the debt limit		25,207,709.88
	<hr/>	
Unused debt incurring power within the debt limit, January 1, 1944		\$10,765,480.72
Estimated increase during the year by:		
Interest on sinking fund investments	\$83,515.84	
Appropriation for sinking funds for debt within the debt limit	16,000.00	
Serial bonds redeemable during year	3,682,000.00	
	<hr/>	3,781,515.84
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year		<u>\$14,546,996.56</u>

EXHIBIT E=5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Issued
Fiscal Year Ended December 31, 1944

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
June 20, 1944	Aug. 1, 1944	14	Public Ways, Construction of.....	\$1,000,000.00		{Aug. 1, 1945-54, Inclusive	\$100,000.00
July 14, 1943	Aug. 1, 1944	14	Sewerage Works.....	200,000.00		{Aug. 1, 1945-64, Inclusive	7,000.00
Chap. 297, Acts of 1938.	Aug. 1, 1944	14	Subway Bonds, Acts of 1933 (Huntington Avenue Subway Extension).		\$150,000.00	{Aug. 1, 1965-74, Inclusive	6,000.00
Nov. 24, 1944	Dec. 15, 1944	4	City of Boston Municipal Relief Loan, Act of 1943.....	550,000.00		{Aug. 1, 1974, Dec. 15, 1945-49, Inclusive	110,000.00
June 20, 1944	Dec. 15, 1944	1	Public Ways, Construction of.....	400,000.00		{Dec. 15, 1945-54, Inclusive	40,000.00
			Totals.....	\$2,150,000.00	\$150,000.00		

Inside Debt Limit
Outside Debt Limit

\$2,150,000.00
150,000.00
\$2,300,000.00

EXHIBIT E-6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Charges To Be Met from Taxes
December 31, 1944

YEAR	Serial Bond Maturities	Serial Bond Interest	Sinking Fund Requirements	Sinking Fund Interest	Total Debt Charges
1945	\$8,449,500.00	\$1,180,909.75	\$8,088.00	\$50,359.00	\$9,688,856.75
1946	7,326,500.00	985,766.00	8,088.00	18,414.00	8,338,768.00
1947	6,506,850.00	784,481.00	8,088.00	15,414.00	7,314,833.00
1948	5,543,500.00	607,935.00	8,088.00	13,454.00	6,172,977.00
1949	4,671,500.00	461,192.50	8,088.00	637.50	5,141,418.00
1950	3,778,000.00	344,147.50	2,022.00	637.50	4,124,807.00
1951	2,996,000.00	249,582.50		637.50	3,246,220.00
1952	2,085,000.00	176,122.50		637.50	2,261,760.00
1953	1,605,000.00	123,510.00		450.00	1,728,960.00
1954	932,000.00	81,730.00		450.00	1,014,180.00
1955	603,000.00	59,660.00		450.00	663,110.00
1956	425,000.00	44,552.50		450.00	470,002.50
1957	254,000.00	33,762.50		450.00	288,212.50
1958	191,000.00	27,597.50		450.00	219,047.50
1959	146,000.00	23,195.00		450.00	169,645.00
1960	123,000.00	20,030.00		450.00	143,480.00
1961	115,000.00	17,265.00		450.00	132,715.00
1962	109,000.00	14,640.00		450.00	124,090.00
1963	97,000.00	12,135.00		450.00	109,585.00
1964	90,000.00	9,840.00		450.00	100,290.00
1965	64,000.00	7,650.00		450.00	72,100.00
1966	63,000.00	6,285.00		450.00	69,735.00
1967	63,000.00	4,937.50		450.00	68,387.50
1968	54,000.00	3,590.00		450.00	58,040.00
1969	38,000.00	2,500.00		450.00	40,950.00
1970	34,000.00	1,850.00		450.00	36,300.00
1971	32,000.00	1,270.00		450.00	33,720.00
1972	26,000.00	725.00		450.00	27,175.00
1973	16,000.00	300.00		450.00	16,750.00
1974	6,000.00	75.00		450.00	6,525.00
Totals	\$46,442,850.00	\$5,287,236.75	\$42,162.00	\$110,091.00	\$51,882,639.75

EXHIBIT E-7
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Payable
December 31, 1944

YEAR	Serial Bonds					
	City	Welfare and Relief	County	Water	Rapid Transit	Total Serial Bonds
1945	\$4,491,000.00	\$3,825,500.00	\$133,000.00	\$39,000.00	\$6,000.00	\$8,494,500.00
1946	4,069,000.00	3,124,500.00	133,000.00	38,000.00	6,000.00	7,370,500.00
1947	3,749,350.00	2,624,500.00	133,000.00	36,000.00	6,000.00	6,548,850.00
1948	3,216,000.00	2,198,500.00	129,000.00	36,000.00	6,000.00	5,585,500.00
1949	2,793,000.00	1,760,500.00	118,000.00	36,000.00	6,000.00	4,713,500.00
1950	2,511,000.00	1,160,000.00	107,000.00	36,000.00		3,814,000.00
1951	2,219,000.00	675,000.00	102,000.00	36,000.00		3,032,000.00
1952	1,676,000.00	307,000.00	102,000.00	36,000.00		2,121,000.00
1953	1,474,000.00	30,000.00	101,000.00	36,000.00		1,641,000.00
1951	832,000.00		100,000.00	36,000.00		968,000.00
1955	503,000.00		100,000.00	12,000.00		615,000.00
1956	325,000.00		100,000.00			425,000.00
1957	165,000.00		89,000.00			254,000.00
1958	147,000.00		44,000.00			191,000.00
1959	146,000.00					146,000.00
1960	123,000.00					123,000.00
1961	115,000.00					115,000.00
1962	109,000.00					109,000.00
1963	97,000.00					97,000.00
1964	90,000.00					90,000.00
1965	64,000.00					64,000.00
1966	63,000.00					63,000.00
1967	63,000.00					63,000.00
1968	54,000.00					54,000.00
1969	38,000.00					38,000.00
1970	34,000.00					34,000.00
1971	32,000.00					32,000.00
1972	26,000.00					26,000.00
1973	16,000.00					16,000.00
1974	6,000.00					6,000.00
1975						
1976						
1977						
1978						
1979						
1980						
1981						
1982						
1983						
1984						
1985						
1986						
1987						
Totals	\$29,246,350.00	\$15,705,500.00	\$1,491,000.00	\$377,000.00	\$30,000.00	\$46,849,850.00

EXHIBIT E-7
CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT AND SINKING FUNDS
FUNDED DEBT PAYABLE
DECEMBER 31, 1944

YEAR	Sinking Fund Bonds				Grand Total
	City	Traffic Tunnel	Rapid Transit	Total Sinking Fund	
1945	\$1,654,000.00		\$2,056,700.00	\$3,710,700.00	\$12,205,200.00
1946	150,000.00		1,588,150.00	1,738,150.00	9,108,650.00
1947	49,000.00		1,491,850.00	1,540,850.00	8,089,700.00
1948	320,900.00		2,025,000.00	2,345,900.00	7,931,400.00
1949			650,000.00	650,000.00	5,363,500.00
1950			1,000,000.00	1,000,000.00	4,814,000.00
1951					3,032,000.00
1952	5,000.00			5,000.00	2,126,000.00
1953					1,641,000.00
1954					968,000.00
1955					615,000.00
1956			950,000.00	950,000.00	1,375,000.00
1957			5,000,000.00	5,000,000.00	5,254,000.00
1958			1,300,000.00	1,300,000.00	1,491,000.00
1959			5,315,000.00	5,315,000.00	5,461,000.00
1960			1,975,000.00	1,975,000.00	2,098,000.00
1961			1,750,000.00	1,750,000.00	1,865,000.00
1962			1,515,000.00	1,515,000.00	1,624,000.00
1963		\$2,000,000.00	703,000.00	2,703,000.00	2,800,000.00
1964		500,000.00	248,000.00	748,000.00	838,000.00
1965		800,000.00	60,000.00	860,000.00	924,000.00
1966		150,000.00	150,000.00	300,000.00	363,000.00
1967		50,000.00	1,662,000.00	1,712,000.00	1,775,000.00
1968			1,718,000.00	1,718,000.00	1,772,000.00
1969			1,380,000.00	1,380,000.00	1,418,000.00
1970			2,090,000.00	2,090,000.00	2,124,000.00
1971			3,570,000.00	3,570,000.00	3,602,000.00
1972			3,570,000.00	3,570,000.00	3,596,000.00
1973		100,000.00	2,207,000.00	2,307,000.00	2,323,000.00
1974			1,102,000.00	1,102,000.00	1,108,000.00
1975			990,000.00	990,000.00	990,000.00
1976			3,060,000.00	3,060,000.00	3,060,000.00
1977			1,460,000.00	1,460,000.00	1,460,000.00
1978			70,000.00	70,000.00	70,000.00
1979		50,000.00		50,000.00	50,000.00
1980		4,000,000.00	105,000.00	4,105,000.00	4,105,000.00
1981	15,000.00	3,000,000.00	285,000.00	3,300,000.00	3,300,000.00
1982		5,950,000.00	565,000.00	6,515,000.00	6,515,000.00
1983		2,200,000.00	910,000.00	3,110,000.00	3,110,000.00
1984		800,000.00	155,000.00	955,000.00	955,000.00
1985			500,000.00	500,000.00	500,000.00
1986			560,000.00	560,000.00	560,000.00
1987			75,000.00	75,000.00	75,000.00
	\$2,193,900.00	\$19,600,000.00	\$53,811,700.00	\$75,605,600.00	\$122,455,450.00

SCHEDULE E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Funded Debt
Fiscal Year Ended December 31, 1944

GROSS FUNDED DEBT

	City Debt	County Debt	Water Debt	Rapid Transit Debt	Traffic Tunnel Debt	Total
December 31, 1943 . . .	\$57,650,250.00	\$1,626,000.00	\$418,000.00	\$54,780,700.00	\$19,600,000.00	\$134,074,950.00
December 31, 1944 . . .	47,145,750.00	1,491,000.00	377,000.00	53,841,700.00	19,600,000.00	122,455,450.00
Decrease	\$10,504,500.00	\$135,000.00	\$41,000.00	\$939,000.00		\$11,619,500.00

NET FUNDED DEBT

	City Debt	County Debt	Water Debt	Rapid Transit Debt	Traffic Tunnel Debt	Total
December 31, 1943 . . .	\$51,009,292.16	\$1,626,000.00	\$418,000.00	\$39,684,421.63	\$17,472,343.81	\$110,210,057.60
December 31, 1944 . . .	44,579,109.78	1,491,000.00	377,000.00	38,523,569.60	17,138,015.72	102,108,695.10
Decrease	\$6,430,182.38	\$135,000.00	\$41,000.00	\$1,160,852.03	\$334,328.09	\$8,101,362.50

SCHEDULE E-2
City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued
Fiscal Year Ended December 31, 1944

CITY DEBT				
	Outstanding January 1, 1944	Issued in 1944	Matured or Canceled in 1944	Outstanding December 31, 1944
Bridges: Miscellaneous	\$1,445,000.00		\$209,000.00	\$1,236,000.00
Cambridge Bridge	602,900.00		300,000.00	302,900.00
Ferries	127,000.00		25,000.00	102,000.00
Funding Loan	8,696,000.00		901,000.00	7,795,000.00
Municipal Relief Loan	18,872,000.00	\$550,000.00	3,716,500.00	15,705,500.00
State Tax Funding Loan	300,000.00		300,000.00	
Miscellaneous:				
Boston Traffic Commission	2,000.00		1,000.00	1,000.00
Commonwealth Avenue Underpass	80,000.00		20,000.00	60,000.00
Defense Loan	540,350.00		129,000.00	411,350.00
Fire Department	152,000.00		20,000.00	132,000.00
Foreclosed Real Estate Emergency Reconstruction Loan,	200,000.00		200,000.00	
Huntington Avenue Underpass	171,000.00		26,000.00	145,000.00
Land, East Boston	2,000.00		1,000.00	1,000.00
Land, Southampton Street	6,000.00		3,000.00	3,000.00
Police Department	68,000.00		10,000.00	58,000.00
Public Works Department, Garages	5,000.00		3,000.00	2,000.00
Hospitals	2,488,000.00		493,000.00	1,995,000.00
Public Buildings, Exclusive of Schoolhouses	1,763,000.00		347,000.00	1,416,000.00
Public Parks, Playgrounds, etc.	1,138,000.00		203,000.00	935,000.00
Airport	311,000.00		55,000.00	256,000.00
Schoolhouses and Sites	6,336,000.00		2,360,000.00	3,976,000.00
Sewers: Miscellaneous	8,430,000.00	200,000.00	1,624,000.00	7,006,000.00
Charles River Basin, etc.	769,000.00		600,000.00	169,000.00
Savin Hill Bay, Sewerage Works	155,000.00		22,000.00	133,000.00
Streets:				
Miscellaneous	318,000.00		181,000.00	137,000.00
Highways, Making of	2,967,000.00		599,000.00	2,368,000.00
Public Ways, Construction of	900,000.00	1,400,000.00	100,000.00	2,200,000.00
Cambridge Street and Court Street	395,000.00		192,000.00	203,000.00
Centre Street	2,000.00		2,000.00	
Dock Square and Faneuil Hall Square Improvement	72,000.00		12,000.00	60,000.00
Traffic Tunnel	16,000,000.00			16,000,000.00
Traffic Tunnel Series "B"	3,000,000.00			3,000,000.00
Traffic Tunnel Series "C"	600,000.00			600,000.00
Hyde Park Street Railway	337,000.00			337,000.00
Rapid Transit Debt:				
Arlington Station	1,248,000.00			1,248,000.00
Boston Tunnel and Subway	8,302,700.00		956,000.00	7,346,700.00
Boylston Street Subway, Acts of 1911	5,493,000.00			5,493,000.00
Boylston Street Subway, Acts of 1930	5,015,000.00			5,015,000.00
Cambridge Connection	1,663,000.00			1,663,000.00
Dorchester Rapid Transit	11,135,000.00			11,135,000.00
Dorchester Tunnel	12,240,000.00			12,240,000.00
East Boston Tunnel	449,000.00		133,000.00	316,000.00
East Boston Tunnel Alterations	3,915,000.00			3,915,000.00
East Boston Tunnel Alterations, Acts of 1924	75,000.00			75,000.00
East Boston Tunnel Extension	2,500,000.00			2,500,000.00
Huntington Avenue Subway	750,000.00			750,000.00
Huntington Avenue Subway Extension	1,650,000.00	150,000.00		1,800,000.00
Tremont Street Subway, Alterations	345,000.00			345,000.00
WATER DEBT				
Water Debt	418,000.00		41,000.00	377,000.00
COUNTY DEBT				
Court House Loan, Acts of 1935	1,446,000.00		102,000.00	1,344,000.00
Suffolk County Jail	72,000.00		12,000.00	60,000.00
Suffolk County House of Correction	108,000.00		21,000.00	87,000.00
Gross Funded Debt	*\$134,074,950.00	\$2,300,000.00	\$13,919,500.00	*\$122,455,450.00

* Exhibit E-2.

SCHEDULE E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Loans Authorized but not Issued
December 31, 1944

Dates of Orders	Object	Inside of Debt Limit	Outside of Debt Limit
Dec. 12, 1935	New City Hall Plans, etc.	\$10,000.00	
Sept. 27, 1938	Huntington Avenue Subway (Chap. 395, Acts of 1938)		\$200,000.00
Sept. 27, 1938	Huntington Avenue Underpass (Chap. 395, Acts of 1938)		50,000.00
July 11, 1944	Public Ways, Construction of	1,600,000.00	
		<u>\$1,610,000.00</u>	<u>\$250,000.00</u>
	Inside debt limit \$1,610,000.00		
	Outside debt limit 250,000.00		
	<u>\$1,860,000.00</u>		

SCHEDULE E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Analysis of Changes In Sinking Fund Surplus
Fiscal Year Ended December 31, 1944

Surplus as of January 1, 1944		\$1,038,835.96
Add:		
Betterments Paid to the Commission	\$63,353.93	
Excess Funds over Debt Requirements	42,313.96	
Interest on Investments	10,000.00	
		<u>115,667.89</u>
		\$1,154,503.85
Subtract:		
Purchase and Cancellation of Outstanding Debt	\$500,000.00	
Redemption of Serial Debt	148,522.41	
		<u>648,522.41</u>
Surplus as of December 31, 1944		<u>\$505,981.44</u>

SECTION F
TRUST FUNDS

EXHIBIT F-1
City of Boston and County of Suffolk
BALANCE SHEET — TRUST FUNDS
December 31, 1944

		ASSETS	
Cash:			
Under control of Treasurer		\$246,199.74	
In custody of Treasurer		3,148,417.22	
		<hr/>	\$3,394,616.96
Accounts Receivable:			
George Robert White Fund, Rents		\$25,841.55	
Gibson School Fund, Rents		300.00	
Mount Hope Cemetery, Fees, etc.		70.00	
		<hr/>	26,211.55
Investments			68,429,820.31
Total			<u>\$71,850,648.82</u>

LIABILITIES AND RESERVES

Appropriation Balances		\$245,818.59
Revenues Available when Collected		26,211.55
Reserved Accounts:		
Boston Retirement Fund	\$2,823,357.80	
Balances held for Investment	236,762.84	
Teachers' Retirement Fund	49,380.76	
Franklin Fund	28,769.00	
Permanent School Pension Fund	10,146.82	
Daniel Preston Lot Claim	381.15	
	<hr/>	3,148,798.37
Trust Funds		68,429,820.31
Total		<u>\$71,850,648.82</u>

SCHEDULE F-1
City of Boston and County of Suffolk

TRUST FUNDS

Reflected in Accounts of City Auditor

Changes in Appropriation Balances

Fiscal Year Ended December 31, 1944

	Balances From 1943	Income and Credits	Expenditures	Balances To 1945
Boston Sanatorium:				
Susan H. Leeds Bequest, Income	\$690.55	\$416.92	\$374.85	\$732.62
Michael Francis Cahill Fund, Income		21,474.76	21,474.76	
Copenhagen Fund, Income	6,341.71	200.00		6,541.71
Franklin Technical Institute		174,672.60	174,672.60	
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income,	536.75	25.00		561.75
J. Harleston Parker Medal Fund, Income	248.29	72.50		320.79
Walter Scott Medal for Valor Fund, Income,	861.28	124.02	117.10	868.20
Hospital Department:				
Smith Fund, Income	400.00	145.00		545.00
Trust Funds, Income	4,437.17	2,360.04		6,797.21
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income		3,239.91	3,239.91	
Institutions Department:				
Samuel Hirschberg Fund, Income	49.00	25.00		74.00
Sawyer Marcella Street Home Fund, Income	258.46	81.50		339.96
Library Department:				
Trust Funds, Income	72,803.29	51,998.82	40,839.88	83,962.23
James L. Whitney Bibliographical Account, Income	2,479.40	700.00		3,179.40
Gift of Mrs. Donald C. Starr		100.00		100.00
Anne Russell Chickering Fund	25.00		23.10	1.90
Gift for Books on Abraham Lincoln		50.00	50.00	
Gift for the Print Department		1,013.40	1,013.40	
Park Department:				
Cemetery Trust Funds, Income	20,704.58	26,294.77	13,832.75	33,166.60
Mary P. C. Cummings Trust Fund, Income	45,429.43	5,909.96	2,117.25	49,222.14
Foss Flag Fund, Income	210.30	85.00		295.30
Boston Common Tree Fund, Income	160.87	140.44		301.31
Beacon Street Tree Planting Fund	169.16			169.16
Randridge Trust Fund, Income	4,327.92	1,758.46		6,086.38
Phillips Street Fund, Income	7,397.17	622.80	346.48	7,673.49
Police Charitable Fund, Income	4,561.39	7,899.66	7,313.00	5,148.05
Public Buildings Department:				
Old State House Repair Fund, Income	240.00	120.00		360.00
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income		82.74	82.74	
Bowdoin Dorchester School Fund, Income	1,049.90	191.26	80.25	1,160.91
Costello C. Converse School Fund, Income	1,428.36	171.18		1,599.54
Eastburn School Fund, Income	2,663.49	442.50	200.00	2,905.99
Elizabeth G. Desmond Milk Fund	9,772.75		2,411.44	7,361.31
Elvira Bush Smith Fund	27.33	10.00		37.33
Franklin Medal Fund, Income	31.12	64.60	66.46	29.26
Gibson School Fund, Income	7,952.48	2,873.70	2,587.28	8,238.90
Alice Gertrude and Anna Adele Maguire School Fund, Income	18.75	12.50		31.25
Horace Mann School Fund, Income	293.81	244.00	323.99	213.82
Peter P. F. Degrand School Fund, Income	1,490.58	1,135.14	10.00	2,615.72
Samuel G. Davis School Fund, Income	9,339.50	3,443.64	1,560.00	11,223.14
School Children's Special Gift Fund	927.45			927.45
Teachers' Waterston Fund, Income	2,825.79	200.98		3,026.77

SCHEDULE F-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
TRUST FUNDS
REFLECTED IN ACCOUNTS OF CITY AUDITOR
CHANGES IN APPROPRIATION BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1944

	Balances From 1943	Income and Credits	Expenditures	Balances To 1945
Henry L. Shattuck Fund for Purchase of Land Adjacent to James and Margaret Tobin Play and Rest Space	\$6,914.50	\$3,591.50	\$10,506.00	
George Robert White Fund, Income		237,693.18	237,693.18	
Totals	<u>\$217,067.53</u>	<u>\$549,687.48</u>	<u>*\$520,936.42</u>	<u>\$245,818.59</u>

*Cash	\$519,784.15
Warrants payable	<u>1,152.27</u>
Total	\$520,936.42

SCHEDULE F-2
City of Boston and County of Suffolk

TRUST FUNDS
Statement of Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1944

Total of Trust Funds, December 31, 1943		\$68,422,605.01
Receipts :		
Boston Retirement System:		
Tax Levy Appropriation	\$2,334,924.00	
Members' Pay Roll Deductions	1,083,714.86	
Prior Service — City of Cambridge	978.00	
Commonwealth of Massachusetts — Teachers' Pension Grant	242,830.64	
Public School Teachers' Retirement Fund	56,066.01	
Perpetual Care — Cemetery Division	107,023.92	
Franklin Foundation	153,500.00	
Rents, etc.	409,482.99	
Bequests	13,608.83	
Interest and Income on Investments	2,068,321.97	
Appreciation on Investments Matured, Sold, etc.	123,317.42	
Accrued Interest on Investments Matured, Sold, etc.	68,036.52	
Premium on Investments Sold	211,689.50	
Miscellaneous	155.41	
		6,873,650.07
Accounts Receivable:		
George Robert White Fund — Rental Charges	\$401,231.96	
Gibson School Fund — Rental Charges	300.00	
		401,531.96
		\$75,697,787.04
Payments:		
Boston Retirement System:		
Payments to Pensioners	\$2,014,678.17	
Refunds of Members' Pay Roll Deductions	374,522.34	
Public School Teachers' Retirement Fund	77,264.42	
Premium on Investments Purchased	13,483.70	
Accrued Interest on Investments Purchased	15,338.34	
Depreciation on Investments Matured, Sold, etc.	72,481.56	
Payments from Appropriations (Schedule F-1)	520,936.42	
Rector of Trinity Church	17,456.72	
Interest Allowed on Investments Sold	22,115.64	
Miscellaneous	391.02	
		\$3,128,668.33
Transfers:		
To Appropriations	\$305,635.27	
To School Committee	553.00	
To Hospital Trustees	4,373.18	
To Headmasters of Various Schools	521.12	
To Overseers of Public Welfare	274.53	
To Library Trustees	650.00	
		312,007.10
Accounts Receivable:		
George Robert White Fund — Rental Credits	406,462.79	
		3,847,138.22
Total of Trust Funds, December 31, 1944		<u>\$71,850,648.82</u>

SECTION G

MISCELLANEOUS SCHEDULES AND CHARTS

SCHEDULE G-1
City of Boston and County of Suffolk

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1944

City Appropriations		\$37,798,165.00
County Appropriations		3,541,626.57
School Committee Appropriations		16,821,165.69
Emergency Compensation Allotments (City)		1,450,000.00
Emergency Compensation Allotments (County)		203,200.00
Overlay Deficits, 1938, 1939, 1940 and 1941		1,901,720.17
Debt requirements certified by City Auditor to Board of Assessors:		
City purposes	\$8,670,932.69	
County purposes	180,326.25	
School purposes	543,543.75	
		9,394,802.69
Boston Retirement Board:		
Pension Accumulation Fund		2,334,924.00
Huntington Avenue Subway, Rental Deficit		101,348.84
Summer Traffic Tunnel Deficit		315,573.88
Amount of State Tax	\$2,542,573.00	
Charles River Basin Assessment:		
District:		
Serial Bonds	\$3,303.03	
Interest	41,260.59	
Maintenance	57,905.91	
		102,469.53
Bridge:		
Sinking Fund	\$3,716.48	
Interest	20,054.55	
		23,771.03
Metropolitan Park Assessment:		
Serial Bonds	\$26,837.07	
Interest	28,907.75	
Maintenance	231,017.69	
		286,762.51
Metropolitan Sewer Assessment:		
Sinking Fund	\$924.08	
Serial Bonds	76,778.00	
Interest	40,452.59	
Maintenance	190,604.61	
		308,759.28
Abatement of Smoke Nuisance Assessment		15,255.35
Auditing Municipal Accounts		25,245.65
Hospital or Home Care for Civil War Veterans		1,469.00
Boston Metropolitan District Expenses (chapter 383, Acts of 1929)		3,256.24
		\$3,309,561.59
Net Excess of Amounts Paid to State in 1943 and Raised in Tax		
Levy of 1944	27,631.37	
		3,337,192.96
Total Appropriations and Warrants		<u>\$77,199,719.80</u>

SCHEDULE G-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1944

Metropolitan Water Assessment:

Serial Bonds	\$1,113,463.80
Interest	834,293.18
Maintenance	938,107.71
Brookline Credit	88,219.00

Paid by water income	<u>\$2,974,083.69</u>
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WAYS AND MEANS OTHER THAN TAXES, 1944

An estimate of the ways and means, other than taxes, of meeting expenditures of the City of Boston and County of Suffolk, for the year ended December 31, 1944.

Boston Traffic Commission	\$9,000.00	
Building Department	25,000.00	
Canal Street Land	6,000.00	
City Clerk Department	18,000.00	
Collecting Department	19,875.00	
Election Department	1,000.00	
Fire Department	89,275.00	
Health Department	20,147.00	
Hospital Department	545,000.00	
Institutions Department	28,000.00	
Interest	225,000.00	
Land Court Refunds	7,500.00	
Library Department	26,000.00	
Licensing Board	40,000.00	
Liquor Licenses	1,468,000.00	
Mayor	105,000.00	
Park Department	60,000.00	
Pedlers' Licenses	5,000.00	
Police Department	57,000.00	
Public Buildings Department	30,000.00	
Market Division	72,000.00	
Public Welfare Department	5,062,001.65	
Public Works Department	85,000.00	
Registry Department	60,000.00	
Soldiers' Relief Department	147,160.00	
Street Laying-Out Department	98,808.00	
Treasury Department	7,500.00	
Weights and Measures Department	18,000.00	
General Revenue Discount	25,000.00	
County of Suffolk	360,000.00	
Boston Port Authority — refund from State	13,688.49	
County Court House — refund from State	100,000.00	
Excise Tax on Foreign Ships	13,416.67	
Reimbursement for loss of taxes on land used for water purposes	12,456.21	
Housing Authority	60,000.00	
War Housing Project	250,000.00	
		\$9,169,828.02
School Committee:		
Estimated income, 1944, including Smith-Hughes Fund	\$1,093,744.00	
Amount remaining in treasury for school purposes (chapter 206, Special Acts 1919)	508,555.31	
		<u>1,602,299.31</u>
		<u>\$10,772,127.33</u>

SCHEDULE G-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1944

Total Appropriations and Warrants	\$77,199,719.80
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REVENUES AND LOANS

Estimated departmental income	\$9,169,828.02
School surplus and estimated income	1,602,299.31
Estimated corporation taxes	2,679,222.56
Share of State income tax	3,745,384.97
Automobile excise tax	400,000.00
Reimbursement for State-owned lands	53,050.83
Municipal Relief Loan	550,000.00
Tax Title Interest Refund	28,361.22
Summer Tunnel Grant	100,000.00
Meals Tax Distribution	127,693.33
Available Funds (Chap. 65, Acts of 1941)	239,705.00
Highway Fund Distribution	1,295,347.74
Kenmore Square Rental Deficit Reimbursement	761,863.85
Boston Elevated Operating Deficit Reimbursement	94,066.70
	20,846,823.53
Total Credits and Deductions	20,846,823.53
Net Requirements without Poll Tax Credit	\$56,352,896.27
Overlay (3 per cent of net requirements)	1,690,586.89
	\$58,043,483.16
Total amount to be raised by taxation	\$58,043,483.16

*Property Tax Levy	\$57,536,135.16
Poll Tax Levy	507,348.00
	\$58,043,483.16

SCHEDULE G-2
City of Boston and County of Suffolk
VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES
1909-1944

YEAR	* Valuations	Average Valuation for 3 Years, Less Abatements, to December 31 of Previous Year	Net Funded Debt, December 31	Appropriation Orders	Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,648,819.33	27,186,393.69	26,646,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,979	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,888,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	†76,649,719.80	†58,043,483.16	39.90
1945		1,428,381,963.00				

* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1944, inclusive, January 1.

† Schedule G-1.

SCHEDULE G-3
City of Boston and County of Suffolk

STATISTICAL FACTS
For the Year 1944

Date of incorporation	February 23, 1822
Date of adoption of present City Charter	1909
Form of Government	Mayor and City Council
Area (square miles)	47.81
Population — Federal Census (January 1, 1940)	769,520
Number of employees as of December 31, 1944	18,947
Boston Housing Authority:	
Number of units	8
Area (acres)	129.88
Number of families	6,000
Building Department:	
Permits issued	10,525
Estimated cost	\$5,515,043.00
Cemeteries:	
Number	20
Area (acres)	212.71
Election Department:	
Registered voters	387,068
Number of ballots cast last general election	343,819
Percentage of registered voters, voting	82.82
Fire Department:	
Number of stations	53
Number of fireboats	3
Number of employees	1,391
Alarms responded to	12,358
Health Department:	
Health Units	8
Detention Hospital	1
Hospitals (Including Boston Sanatorium):	
City Hospital:	
Number of buildings	56
Bed capacity	2,537
Patients, daily average:	
Wards	1,794
Out-patient	1,085
Long Island Hospital:	
Number of buildings	28
Population	914
Hospital (average)	458
Almshouse (average)	456
Library Department:	
Number of libraries	32
Number of employees	783
Number of volumes	1,719,983
Circulation	2,765,255
Markets, number of	2
Municipal buildings, number of	29
Park Department:	
Parks, number of acres	2,394.24
Main park system	1,382.00
Marine Park system	447.11
Miscellaneous parks	565.13

SCHEDULE G-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
STATISTICAL FACTS
FOR THE YEAR 1944

Park Department:

Area of playgrounds and play areas (acres)	792.50
Number of playgrounds and play areas	97
Number of municipal golf links	2
Number of municipal beaches	11
Public grounds and squares (acres)	80
Swimming pools (indoor)	2
Number of gymnasiums and indoor bathhouses	14
Number of bridges, piers, etc.	27

Police Department:

Number of stations and headquarters	18
Number of employees	2,148
Arrests	61,427

Public Works Department:

Bridges, number of	201
Ferryboats, number of	3
Street Lights:	
Electric	14,339
Gas	9,147
Miles of accepted streets and alleys	709.74
Sewers:	
Miles of sewers	1,253.44
Catch-basins	22,586
Average number of gallons pumped daily at main pumping station	101,417,754

Summer Traffic Tunnel:

Length (feet)	5,700
Two-lane drive:	
Vehicles passing through — 1944	6,449,934

Water Service:

Number of meters in service	101,661
Per capita daily average consumption (gallons)	142
Miles of mains:	
Ordinary	981.29
High pressure	18.72
Number of fire hydrants:	
Public	11,350
Private	387
High pressure	505

Rapid Transit:

Miles of subways and tunnels	16.81
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Schools:

Number of school buildings	248
Number of teachers	4,270
Day schools	4,068
Evening schools	202
Average membership	101,847
Day schools	98,663
Evening schools	3,184

Average daily attendance:

Elementary and intermediate schools	60,005
High schools	20,065
Kindergartens	5,764
Teachers College	164
Special schools	1,668

SCHEDULE G-4
City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS, 1929-1944

ANNUAL COLLECTIONS, 1929 — 1944

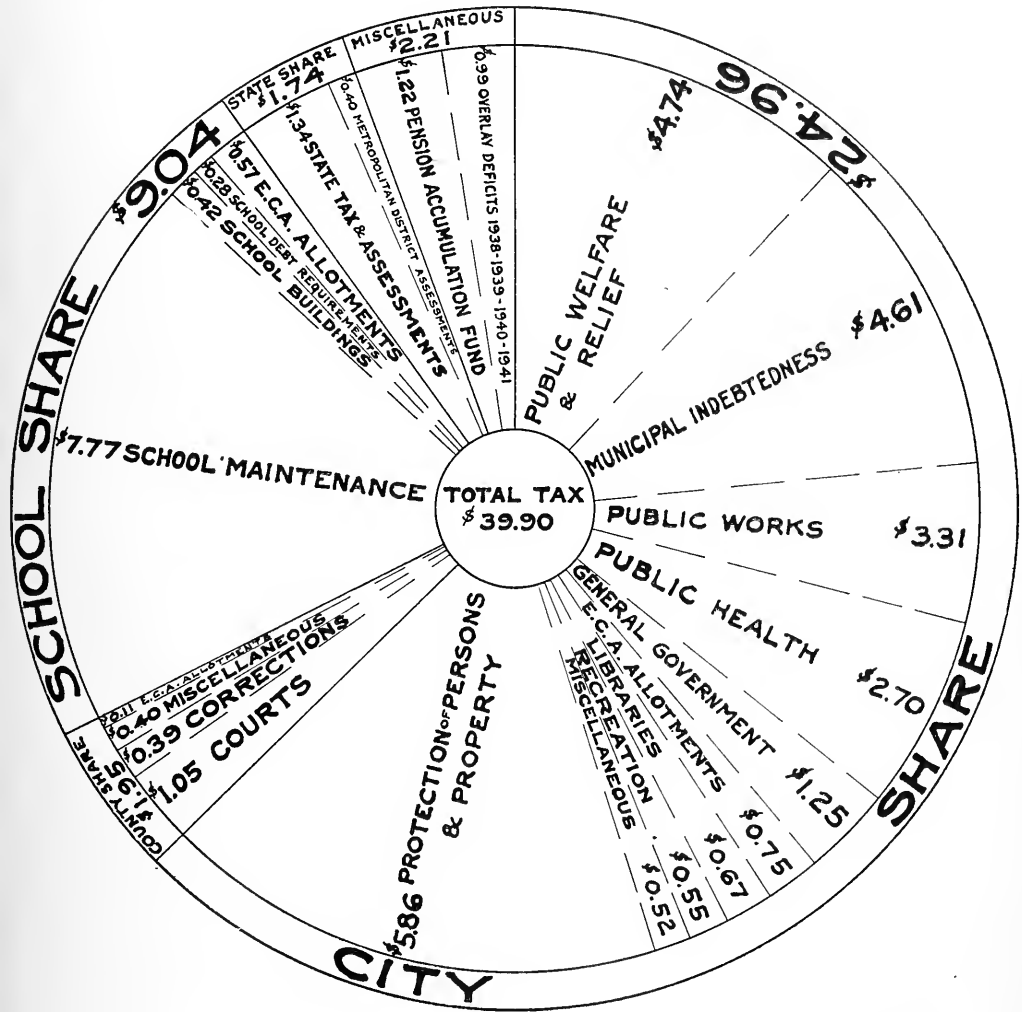
YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies	Total Collections
1929	\$46,541,713.09	\$6,197,563.91	\$404,753.05	\$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,244.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51
1943	52,482,884.42	4,832,354.96	639,206.96	57,954,446.34
1944	51,783,637.68	3,860,457.39	485,211.80	56,129,306.87

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929 — 1944

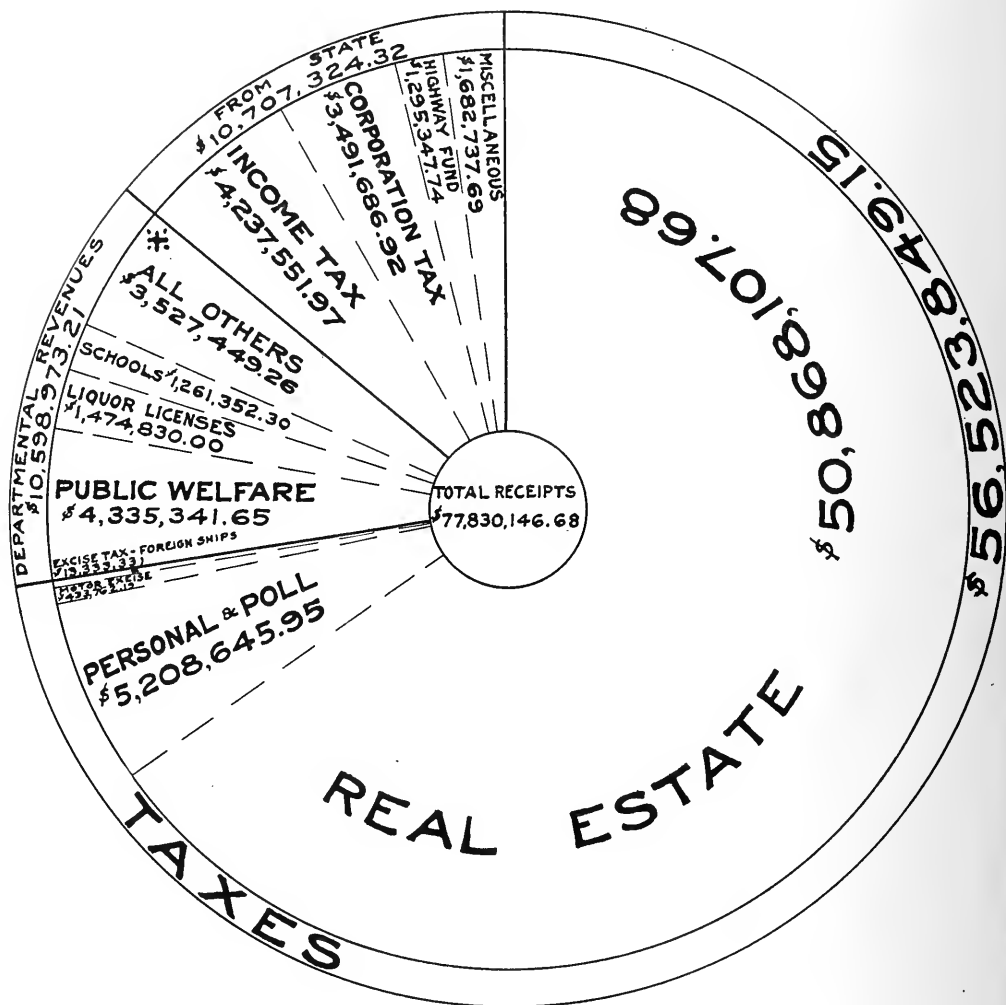
Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917

EXPENDITURE DOLLAR 1944

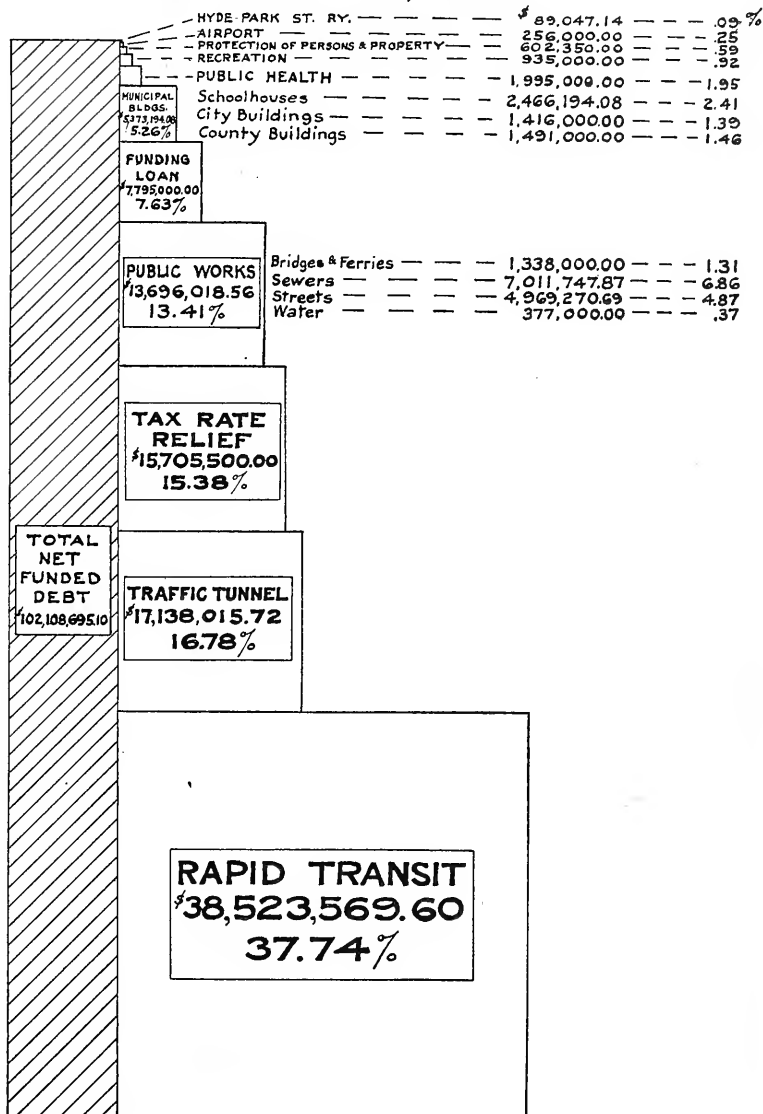
BASED ON TAX RATE OF \$39.90 PER \$1000 OF VALUATION



MAINTENANCE RECEIPTS 1944



CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1944



CITY OF BOSTON AND COUNTY OF SUFFOLK
TREND OF NET FUNDED DEBT
SINCE ADOPTION OF AMENDED CHARTER IN 1909

